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**NATCHITOCHE PARISH SHERIFF  
NATCHITOCHE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
JUNE 30, 1997**

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

JFB 6 / 1997

Release Date \_\_\_\_\_

**MAJORITY CLERK (SHERIFF)  
 MAJORITY CLERK, LOUISIANA  
 ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDING JUNE 30, 2007**

**TABLE OF CONTENTS**

	<b>EXHIBIT</b>	<b>SCHEDULE</b>	<b>PAGE</b>
Independent Auditor's Report	-	-	1
General Purpose Financial Statements (Combined Statements- Overview)	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	A	-	3
Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	-	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund	C	-	6
Statement of Revenues, Expenditures, and Changes in Retained Earnings - Proprietary Fund Type	D	-	7
Statement of Cash Flows - Proprietary Fund Type	E	-	9
Notes to the Financial Statements	-	-	10
Agency Funds	-	-	23
Combining Balance Sheet	F-1	-	23
Combining Statement of Changes in Assets and Liabilities	F-2	-	24
Governmental Fund Type - General Fund - Comparative Schedule of Expenditures	-	1	26
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-	-	26
Summary Schedule of Prior Audit Findings	-	2	27
Corrective Action Plan for Current Year Audit Findings	-	3	28

## INDEPENDENT AUDITORS' REPORT

Honorable Floyd Durr  
Natchitoches Parish Sheriff  
P. O. Box 266  
Natchitoches, Louisiana 71407

We have audited the accompanying general purpose financial statements of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of and for the year ended June 30, 1993, as listed in the table of contents. These general purpose financial statements are the responsibility of the Natchitoches Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of June 30, 1993, and the results of its operations and the cash flows of its proprietary fund types and nonproprietary trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 1993, on our consideration of the Natchitoches Parish Sheriff's internal control over financial reporting and our views of its compliance with laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the year ended June 30, 1992, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated November 27, 1992, on the general purpose financial statements of the Natchitoches Parish Sheriff.

**HINES, JACKSON & HINES**  
Natchitoches, Louisiana  
December 18, 1993

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**WATCHDOCKES PARISH (SERIES)**  
**WATCHDOCKES, LOUISIANA**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**AS OF 12/31/2022**

	Governmental		Proprietary	
	Fund Types		Fund Types	
	GENERAL	FUNDS	ENTERPRISE	
<b>ASSETS</b>				
Cash	\$ 115,835	\$ 434,478	\$ 18,775	
Investments	0	0	442,181	
Receivables	106,799	0	116,619	
Due from detention center	127,634	0	0	
Property and equipment, net	0	0	3,188,831	
Deferred debt expense, net	0	0	198,219	
Amounts to be provided for payment of compensated absences	0	0	0	
<b>TOTAL ASSETS</b>	<b>\$ 450,268</b>	<b>\$ 434,478</b>	<b>\$ 4,864,606</b>	
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 51,285	\$ 0	\$ 56,896	
Accrued liabilities	5,569	0	35,890	
Due to general fund	0	0	532,634	
Due to taxing bodies and others	0	434,438	0	
Liability for compensated absences	0	0	0	
Notes and lease obligations	0	0	8,133,864	
<b>TOTAL LIABILITIES</b>	<b>56,854</b>	<b>434,438</b>	<b>4,724,284</b>	
<b>Fund Equity</b>				
Investment in general fund assets	0	0	0	
Retained earnings	0	0	(118,131)	
Unreserved and undesignated	0	0	0	
<b>TOTAL FUND EQUITY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (118,131)</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 56,854</b>	<b>\$ 434,438</b>	<b>\$ 4,606,153</b>	

## EXHIBIT A

Account Group				Total	
GENERAL		GENERAL		Members Only	
PLACEMENTS	LOSSES/DIRECT	1997	1996		
\$ 0	\$ 0	\$ 795,136	\$ 1,379,619		
0	0	441,181	464,849		
0	0	241,930	118,450		
0	0	932,634	256,412		
1,176,467	0	4,290,596	4,277,672		
0	0	189,208	208,730		
0	19,456	39,536	30,739		
<u>1,176,467</u>	<u>19,456</u>	<u>4,669,936</u>	<u>4,882,630</u>		
0	0	148,905	183,251		
0	0	39,175	46,980		
0	0	332,634	256,452		
0	0	438,434	422,488		
0	19,556	19,036	28,779		
0	0	8,119,564	4,394,058		
0	19,196	2,264,660	3,259,669		
1,176,467	0	1,330,681	1,609,669		
0	0	(716,218)	(682,674)		
0	0	938,963	1,605,315		
<u>1,176,467</u>	<u>0</u>	<u>1,551,426</u>	<u>1,932,310</u>		
<u>1,176,467</u>	<u>19,456</u>	<u>6,662,022</u>	<u>6,882,630</u>		

**PARISH OF ORLEANS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - ALL GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1987**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1986**

EXHIBIT B

	GENERAL FUND	TOTALS (IN DOLLARS AND CENTS)	
		1987	1986
<b>Revenues</b>			
Taxes	\$ 1,664,864	\$ 1,664,864	\$ 1,633,770
Intergovernmental	475,535	475,535	441,782
Fees, charges, and commissions for services	663,102	673,102	689,146
Interest	24,000	24,000	44,879
Miscellaneous	45,488	45,488	34,877
<b>TOTAL REVENUES</b>	<b>2,862,989</b>	<b>2,862,989</b>	<b>2,844,454</b>
<b>Expenditures</b>			
Public Safety			
Salaries and related benefits	2,142,995	2,142,995	1,949,779
Operating services	345,399	345,399	311,587
Materials and supplies	302,114	302,114	304,193
Travel and other charges	72,942	72,942	85,279
Capital outlay	118,251	118,251	81,603
<b>TOTAL EXPENDITURES</b>	<b>2,979,241</b>	<b>2,979,241</b>	<b>2,732,579</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,252)	(116,252)	(114,082)
<b>Other Financing Sources (Uses)</b>			
Sale of equipment	1,880	1,880	1,700
Unclaimed bonds	26,764	26,764	21,057
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>28,644</b>	<b>28,644</b>	<b>22,757</b>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(87,608)	(87,608)	(91,325)
<b>FUND BALANCE, Beginning of year</b>	<b>1,005,715</b>	<b>1,005,715</b>	<b>1,006,985</b>
<b>FUND BALANCE, End of year</b>	<b>\$ 918,107</b>	<b>\$ 918,107</b>	<b>\$ 915,660</b>

The accompanying notes are an integral part of this statement.

**PARISH OF CALIBISHIERS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES, BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDING FINE 30, 1997**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE / UNFAVORABLE)
<b>Revenues</b>			
Taxes	\$ 1,271,000	\$ 1,264,061	\$ (6,939)
Intergovernmental	476,400	473,193	(3,207)
Fees, charges, and commissions for services	622,600	693,183	70,583
Interest	23,000	24,600	1,600
Miscellaneous	24,500	43,000	18,500
<b>TOTAL REVENUES</b>	<b>2,427,500</b>	<b>2,498,037</b>	<b>70,537</b>
<b>Expenditures</b>			
Public safety			
Salaries and related benefits	1,026,200	1,142,000	(115,800)
Operating services	324,600	344,000	(19,400)
Materials and supplies	380,000	381,104	(1,104)
Travel and other charges	56,400	71,542	(15,142)
Capital outlay	186,200	136,191	50,009
<b>TOTAL EXPENDITURES</b>	<b>2,083,400</b>	<b>2,075,247</b>	<b>8,153</b>
<b>Excess/(Deficiency) of Revenues</b>			
Over/(Under) Expenditures	(17,800)	(116,411)	(98,611)
<b>Other Financing Sources/(Use)</b>			
Sale of equipment	1,900	1,900	-
Unclaimed funds	26,700	26,701	-
<b>TOTAL OTHER FINANCING</b>	<b>28,600</b>	<b>28,601</b>	<b>1</b>
<b>Excess/(Deficiency) of Revenues and</b>			
<b>Other Sources Over/(Under)</b>			
Expenditures and Other Uses	\$ 10,200	187,670	\$ (177,470)
<b>FUND BALANCE, Beginning of year</b>		<b>1,885,722</b>	
<b>FUND BALANCE, End of year</b>		<b>\$ 1,708,052</b>	

The accompanying notes are an integral part of this statement.



**MATCHLESS PAPER SHRETT  
MATCHCOOKIES, LLC/DBA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
RETAINED EARNINGS - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED JUNE 30, 1997**

	<u>EXPENSES</u>
Operating Revenues	0000
Charges for Services	
Department of Corrections	\$ 3,000,184
Newark/Delaware State Police Bay	141,297
City of Newark/Matchless	47,480
Other	11,624
<b>TOTAL OPERATING REVENUES</b>	<b>3,207,585</b>
Operating Expenses	
Amortization	10,480
Contract labor	97,892
Depreciation	206,699
Firm expenses	36,579
Food	27,447
Income clothing and items	18,108
Insurance	41,518
Insurance - employees	280,682
Institutional supplies	41,798
Maintenance and repairs	22,176
Medical	118,197
Minor Expenses	6,472
Office supplies	25,436
Oil and gas	9,460
Payroll expenses	21,821
Professional services	28,596
Recreation	44,848
Salaries	1,000,000
Telephone	28,171
Training	8,349
Travel	3,000
Uniforms	14,990
Utilities	128,848
Waste management	2,700
<b>TOTAL OPERATING EXPENSES</b>	<b>2,708,682</b>
<b>OPERATING INCOME</b>	<b>\$ 498,903</b>

The accompanying notes are an integral part of this statement.

**SAATCHI&SAATCHI PARTNERSHIP**  
**HATCHWOODS, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CASH (IN)**  
**RECEIVED/EARNINGS-PROPRIETARY FUND TYPE INVESTMENTS**  
**FOR THE YEAR ENDING JUNE 30, 1997**

	<u>EXPENSES</u>
	<u>1997</u>
<b>Nonoperating Revenues/(Expenses)</b>	
Operating transfers in	\$ 91,500
Interest income	25,297
Interest expense	(203,784)
<b>Total Nonoperating Revenues/(Expenses)</b>	<b>.....(178,687)</b>
<b>Pre-I Income/(Loss)</b>	<b>(15,464)</b>
<b>Retained Earnings, Beginning of year</b>	<b>.....262,874</b>
<b>Retained Earnings, End of year</b>	<b>\$.....118,759</b>

The accompanying notes are an integral part of this statement.

NAT'L FITNESS PARTNERSHIP  
 BAYCHENIER, LOUISIANA  
 STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
 FOR THE YEAR ENDED JUNE 30, 1997

EXHIBIT

	ENTIRE YEAR 1997
<b>CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES</b>	
Net operating income	\$ 176,000
Adjustments to reconcile net operating income to net cash provided by/used in operating activities	
Depreciation	706,648
Amortization	70,488
Increase/Decrease in operating assets	
Accounts Receivable	
Revenue	(714,333)
Other	18,775
Increase/Decrease in operating liabilities	
Accounts Payable	(56,671)
Accrued liabilities	145
	112,000
Net cash provided by/used in operating activities	
<b>CASH FLOWS PROVIDED BY/USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from borrowing -Machoudas Park-Sheriff general fund	174,143
Proceeds from operating transfer in	83,688
Payment on note and lease obligations	(273,884)
Payment for capital acquisition fund	(144,973)
Payment for capital acquisition-building	(45,784)
Payment for capital acquisition-furniture and equipment	(79,143)
Interest paid	(281,583)
	(286,543)
Net cash provided by/used in capital and related financing activities	
<b>CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES</b>	
Receipt of interest	24,200
Sale of investments	65,665
	89,865
Net cash provided by/used in investing activities	
	(171,708)
<b>INCREASE/DECREASE IN CASH</b>	143,292
CASH, Beginning of year	\$ 18,775
CASH, End of year	163,567

The accompanying notes are an integral part of this statement.

**MACHIBODOUS PARISH SHERIFF**  
**MACHIBODOUS, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1992**

**NOTE 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 as official 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, recording writs of the court, serving subpoenas, et cetera. (Note: Construction of the Detention Center, prospective jail type, was completed and the first prisoner was received on June 18, 1990.)

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

As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenues sharing funds, apartment licenses, and fines, costs, and fees for licenses imposed by the district court.

The financial statements of the Machibodous Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Sheriff's accounting policies are described below:

**A.      REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Machibodous Parish Police Jury is the financial reporting entity for Machibodous Parish. The financial reporting entity consists of: a) the primary government, 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 Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criteria 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:

1. Appointing a voting majority of an organization's governing body and a) The ability of the primary government to impose its will on an organization and/or b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
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.

**MACTHERBERG PARISH SHERIFF**  
**MACTHERBERG, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1997**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**A.      REPORTING ENTITY - CONTINUED**

The Mactherberg Parish Sheriff is an independent elected parish official. His office receives funding primarily through ad valorem taxes, fees, charges, and commissions for services. The office is independent and receives no financial benefits from the Mactherberg Parish Police Jury other than the provision of office space. The Mactherberg Parish Sheriff was determined not to be a component unit of the Mactherberg Parish Police Jury.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Mactherberg Parish Sheriff has no financial accountability and exercises no oversight responsibility for any other entity. Therefore, the accompanying financial statements present information only on the funds maintained by the Mactherberg Parish Sheriff.

**B.      FUND ACCOUNTING**

The accounts of the sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Fund accounting is designed to demonstrate legal compliance with laws, regulations, or other restrictions. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

**Governmental Fund Types** - These are funds through which most governmental functions typically are financed.

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:2422, is the principal fund of the sheriff's office and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenues 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 attachment and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Proprietary Fund Types** - Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary for sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The Sheriff applies all GASB pronouncements as well as the FASB pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements.

**Enterprise Fund**

The enterprise fund is used to account for operations: a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or b) where the governing body has declared its purpose

**NATCHITOCHEUS PARISH SHERIFF**  
**SHERIFF OFFICE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1991**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

**B.      FUND ACCOUNTING - (CONTINUED)**

Determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Fiduciary Fund Types** - These funds account for assets held by the Sheriff as a trustee or agent for individuals or other units of government.

**Agency Funds**

The agency funds are used as depositories for all voluntary loans, civil suits, cash bonds, taxes and fees. Disbursements from the funds are made to various parish agencies, ligants in suits, and others, in the manner prescribed by law.

The agency funds are established to ensure (assets equal liabilities) and do not involve measurement of results of operations.

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

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the fund's measurement focus. All governmental funds are accounted for on a *modified* or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing received) and decreases (expenditures and other financing used) in net current assets. Accordingly, they are used to present a summary of sources and uses of "available spendable resources" during a period.

**Account Group**

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

**General Fixed Assets Account Group**

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes. Assets provided by the parish police jury are not recorded within the group of fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on group of fixed assets.

**General Long-Term Debt Account Group**

This is not a fund but rather an account group that is used to account for long-term obligations reported to be financed by governmental funds.

**NATCHITOCHULES PARISH GOVERNMENT**  
**NATCHITOCHULES, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1997**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**C.      FIXED ASSETS AND LONG-TERM LIABILITIES - CONTINUED**

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Property, plant, and equipment acquired for the proprietary fund is capitalized in the respective funds to which it applies.

Proprietary funds are accounted for as a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity is included on their balance sheets. Their reported fund equity (or total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) to net total assets.

Depreciation of all depreciable fixed assets used by the enterprise fund is charged in an expense account to operations. Accumulated depreciation is reported on the enterprise fund balance sheet. Depreciation has been provided over the estimated useful lives using the straight line method. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

**D.      BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present revenues and expenses in net current assets.

The accompanying financial statements have been prepared using the modified accrual basis of accounting. All governmental fund types and agency funds use the modified accrual basis of accounting. Under this 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 considers all valuations measurable if they are collected within 60 days after the fiscal year-end. All valuations taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, February, and March of the fiscal year.

These revenues susceptible to accrual include all valuations taxes and the related state revenue sharing, income tax revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

**MAJESTIC PARISH GOVERNMENT  
MADISONVILLE, LOUISIANA  
OFFICE OF MUNICIPAL ECONOMICS (CONTINUED)  
JUNE 30, 1997**

**NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**B.        BASIS OF ACCOUNTING - CONTINUED**

Other inter-governmental revenues are accrued, when their receipt seems sure enough after the end of the accounting period so as to be both measurable and available. All inter-fund revenues other than interest revenue are not receivable in annual income generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due.

**B.        BUDGETS AND BUDGETARY ACCOUNTING**

Formal budgetary accounting is employed as a management control. The Sheriff adopts annual operating budgets for the General Fund for each fiscal year and amends them as required.

The Sheriff follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to May 31, a proposed operating budget for the fiscal year commencing the following July 1 is prepared. The operating budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for inspection. A public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. Prior to June 30, the proposed budget is legally enacted by the Sheriff.
5. The chief civil deputy is authorized to transfer budgeted amounts between departments within the grant of fund. However, any revisions that alter the total expenditures of the general fund must be approved by the Sheriff.
6. All budgetary appropriations lapse at the end of the fiscal year.
7. Budgets for the general fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The Sheriff's procedures with respect to its budget are designed to meet the requirements of the Louisiana Local Government Budget Act (LSA-R.S. 1:301-314). The adopted budget, as amended, for the fiscal year ended June 30, 1997 is presented in the accompanying financial statements.

**F.        ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Majestic Parish Sheriff.



**NATCHITOCHES PARISH Sheriff**  
**NATCHITOCHES, LOUISIANA**  
**NOTE TO THE FINANCIAL STATEMENTS CONTINUED**  
**APRIL 30, 1997**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**I.      CASH**

Cash includes not only cash on hand but also demand deposits with financial institutions or other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty. State law authorizes the sheriff to deposit funds in interest bearing accounts, certificates of deposit or other investments as permitted by law with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**II.     DEB TO AND DUE FROM OTHER FUNDS**

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. As June 30, 1997, the enterprise fund, Detention Center, owed the general fund \$511,834.

**I.      DEFERRED INTEREST EXPENSE**

Interest expense and bond discounts are capitalized and amortized over the terms of the respective bonds using a method which approximates the effective interest method. Total bond interest costs and bond discounts (deferred debt expense) paid by the enterprise fund, Detention Center, was \$289,582. The amortization expense related to deferred debt expense was \$18,438 for the year ended June 30, 1997.

**J.      COMPENSATED ABSENCES**

Employees that have been employed one year or more earn one week of vacation leave per year. Vacation leave is accrued for employees having less than a year of service. Although vacation does not carryover or accumulate from one year to the next, employees do vest with respect to vacation in that upon retirement or termination, they may be paid for vacation earned. The sheriff's office accrues a liability for compensated absences which meet the following criteria:

1. The Sheriff's office obligation relating to employees' rights to compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

The cost of leave privileges, computed in accordance with GASB Codification Section 638, is recognized as a current-year expenditure to the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group. In accordance with the above criteria, the sheriff's office has accrued a liability for vacation pay which has been earned but not taken by the sheriff's office employees. For the general fund, the liability for compensated absences at June 30, 1997,

**WATERWORKS FUND SERVICE  
MATCHBOKERS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1997**

**NOTE 2 CASH - CONTINUED**

Under state law, these deposits 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. As of June 30, 1997, the district had \$802,722 in bank deposits. These deposits were secured from risk by \$104,157 of federal deposit insurance and \$734,565 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (WASB category 1).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GAAP Statement 3, Louisiana Revised Statute 59:529 imposes a statutory requirement on the custodial bank to adhere to and will the pledged securities within 30 days of being notified by the client that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3 INVESTMENTS**

Investments, money market accounts which only invest in government backed securities, are stated at cost which approximates market value. At June 30, 1997, the enterprise fund, Detention Center, had \$442,181 in money market accounts.

**NOTE 4 RECEIVABLES**

Accounts receivable in the amount of \$241,918 and \$118,432 at June 30, 1997 and 1996, as shown on Exhibit A, are shown below. All receivables at June 30, 1997 and 1996, were determined to be fully collectible.

	1997	1996
<b>General Fund</b>		
Intergovernmental	\$ 41,412	\$ 41,203
Fees, charges, and reimbursements for services	38,569	38,562
Interest	48	1,144
Other	4,129	1,392
Total general fund receivables	104,158	82,301
<b>Proprietary Fund Type</b>		
Charges for services	256,629	26,268
Other	8	2,722
Total proprietary fund receivables	256,637	29,000
Total receivables	360,795	111,301

**NATCHITOCHUES PARISH PARISH**  
**NATCHITOCHUES, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1997**

**NOTE 5 CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance			Balance June 30, 1997
	July 1, 1996	Additions	Deletions	
Automobiles	\$ 496,494	\$ 116,942	\$ 55,893	\$ 557,543
Office equipment	126,942	2,360	0	129,302
Radio equipment	208,648	835	0	211,483
Law enforcement equipment	98,158	1,824	0	99,982
Kitchen equipment	95,708	0	0	95,708
Land and buildings	146,128	0	0	146,128
<b>Total</b>	<b>\$ 1,171,138</b>	<b>\$ 1,064,931</b>	<b>\$ 55,893</b>	<b>\$ 1,180,176</b>

**NOTE 6 PLANT AND EQUIPMENT - ENTERPRISE FUNDS**

A summary of the enterprise fund's plant and equipment at June 30, 1997 follows:

	Straight Line Rate	Accumulated		Depreciation This Year
		Cost	Depreciation	
Land		\$ 114,957	\$ 0	\$ 0
Buildings	20 yrs	2,859,359	154,858	2,695,501
Equipment	5-7 yrs	155,924	39,240	116,684
Furniture & Fixtures	7 yrs	289,817	51,156	238,661
<b>Total</b>		<b>\$ 3,860,057</b>	<b>\$ 245,254</b>	<b>\$ 3,614,802</b>

Changes during the year:

Balance, beginning of year	\$ 3,331,280	\$ (28,877)	\$ 3,299,403
Additions:			
Land	114,957	0	114,957
Buildings	19,788	0	19,788
Equipment	34,387	0	34,387
Furniture & Fixtures	4,945	0	4,945
Depreciation	0	(216,663)	(216,663)
Balance, end of year	<b>\$3,495,357</b>	<b>\$ (216,663)</b>	<b>\$ 3,278,694</b>

**NOTE 7 PENSION PLAN**

Substantially all employees of the sheriff's office are members of the Sheriff's Pension and Benefit Fund ("System"), a multiple-employer, cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

**MACHIBODOUS PARISH SHERRIF**  
**MACHIBODOUS, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
**JUNE 30, 1997**

**NOTE 7 PENSION PLAN - CONTINUED**

All sheriff and all deputies who are found to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 58 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 17 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 31 but less than 35 years, 3.75 percent if total service is at least 35 but less than 39 years, and 5 percent if total service is at least 39 years. In any case, the retirement benefit cannot exceed 60 percent of the 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 who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. Employees who terminate with at least 30 years of credited service are also eligible to elect early benefits between the ages of 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 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 Sheriffs Pension A & B Fund, Monroe, Louisiana, 71202-2161 or by calling (337) 362-3188.

Contributions to the system include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute 3.7 percent of their salary to the system and requires an employee contribution equal to 6.0 percent of each covered employee's salary. As provided by Louisiana Revised Statute 11:003, the employee contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuations for the prior fiscal year. The Machibodous Parish Sheriff's contributions to the System, which includes the enterprise fund (Debtless Center), for the years ending June 30, 1997 and 1996, were \$426,029 and \$48,029, respectively, equal to the required contribution for each year.

**NOTE 8 CHANGES IN GENERAL, LONG-TERM OBLIGATIONS**

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

	<u>Compared</u> <u>to</u>
Long-term obligations payable at July 1, 1996	8 20,776
Reductions	<u>(1,122)</u>
Long-term obligations payable at June 30, 1997	8 19,654

**NOTE 9 OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES**

The Machibodous Parish Sheriff's general fund is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights-of-lease obligations, and therefore, the results of the lease agreements are not reflected in the Group of Fixed Assets account group.

**MANITOUCHE PARISH SHERIFF**  
**MANITOUCHIE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**PERIOD ENDING 1993**

**NOTE 9      OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES - (CONTINUED)**

Following is a schedule of future minimum rental payments required under leases that have expired or remaining noncancelable lease terms as of June 30, 1993:

Year Ending <u>June 30,</u>	Rental Term	\$
1994		5,120

The carrying cost of the Manitoüche Parish Sheriff's Office equipment and furniture and fixtures through depreciation, classified as capital lease obligations. At June 30, 1993, the total present value of minimum payments required under the fund's leases are \$121,968.

The present value of capital leases and the minimum lease payments under noncancelable leases are as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
1994	\$ 35,492
1995	35,492
1996	35,492
1997	35,492
Total	141,968
Less amount representing interest	(20,000)
Present value of future minimum lease payments	<u>\$ 121,968</u>

**NOTE 10      LONG-TERM DEBT**

The following is a summary of the long-term debt of the carrying fund of the Manitoüche Parish Sheriff for the year ended June 30, 1993:

	Interest <u>Rate</u>	Maturity <u>Date</u>	Amount <u>Issued</u>	Amount <u>Outstanding</u>
Revenue Bonds	3.25%-3.25%	05/01/15	\$ 3,092,000	\$ 3,092,000
Certificate of Indebtedness	5.75%	01/01/98	380,000	377,000
Construction note	9.00%	01/01/92	128,718	128,952
Total			<u>\$ 3,600,718</u>	<u>\$ 3,597,952</u>

**NATCHITOCHIES PARISH SHERIFF**  
**NATCHITOCHIES, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
**JUNE 30, 1997**

**NOTE 10      LONG-TERM DEBT - CONTINUED**

The annual requirements to amortize all debt outstanding as of June 30, 1997 including interest payments are as follows:

Year Ended June 30,	Revenue Deduct	Certificate of Indebtedness	Construction Note	Total
1998	\$ 156,115	\$ 39,264	\$ 31,584	\$ 427,043
1999	168,895	38,834	31,584	439,313
2000	158,333	35,411	31,584	425,328
2001	154,380	34,968	31,584	421,332
2002	154,380	34,933	38,834	419,147
Thereafter	4,655,260	773,576	0	4,655,260
Total	\$ 5,445,843	\$ 1,257,290	\$ 148,000	\$ 6,591,133

**NOTE 11      LITIGATION**

The Sheriff is a defendant in various litigations as of the close of business on June 30, 1997. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Sheriff's legal counsel, resolution of these matters would not create a liability in excess of insurance coverage, and therefore would not have a material adverse effect on the financial condition of the Sheriff.

**NOTE 12      AD VALOREM TAXES**

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1. All ad valorem tax revenues are recognized in compliance with NCGA Interpretation - 3 and GAAR Codification F30 (Revenue Recognition - Property Taxes) which states that such revenue is recognized when a revenue is measurable and available. Available means due, or past due, and receivable within the current period and collected no longer than 90 days after the close of the current period.

For the 1996 tax year, taxes of 18.52 mills were levied on property with assessed valuation of \$1,24,822,788 and a taxable value of 198,915,600 and were dedicated to the law enforcement district. Total taxes levied were \$1,682,157. Taxes receivable at June 30, 1997 totaled zero. The Sheriff did not collect total taxes levied due to Louisiana Tax Commission reductions in the tax roll.

**NOTE 13      RISK MANAGEMENT**

The Sheriff is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

**NOTE 14      EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY**

The Natchitoches Parish Police Jury provided office space and paid the utilities related to the office space for the Natchitoches Parish Sheriff for the year ended June 30, 1997.

## AGENCY FUNDS

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**Agency Funds** are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and other funds.

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**Bond Fund** – The Bond Fund is used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either retained in the treasury or transferred to the Tax Collector Fund for distribution to the appropriate recipient, in accordance with applicable laws.

**Civil Fund** – The Civil Fund is used to account for funds held for disposition in connection with civil suits, sheriff's sales, garnishments, and cash bonds collected for other parties.

**Delayed Taxes Fund** – The Delayed Taxes Fund is used to account for taxes and costs paid on an installment basis. These partial payments are held in the Delayed Taxes Fund until all installments are paid. The payments are then transferred to the Tax Collector Fund for settlement to the appropriate agency.

**Tax Collector Fund** – Article V, Section 17 of the Louisiana Constitution of 1974, provides that the sheriff shall serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

MACTECOLLES PARISH SHREVE  
MACTECOLLES, LOUISIANA  
AGENCY FUNDS  
CONDENSED BALANCE SHEET  
JUNE 30, 1997  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	AGENCY FUNDS				TOTALS	
	BOND FUNDS	CIVIL FUNDS	DELAYED TIME FUNDS	TAX COLLECTOR FUNDS	1997	1996
<b>ASSETS</b>						
Cash	\$ 168,308	\$ 3,128	\$ 176,098	\$ 127,968	\$ 475,502	\$ 422,197
<b>TOTAL ASSETS</b>	<b>\$ 168,308</b>	<b>\$ 3,128</b>	<b>\$ 176,098</b>	<b>\$ 127,968</b>	<b>\$ 475,502</b>	<b>\$ 422,197</b>
<b>LIABILITIES</b>						
Due to taxing bodies and others	\$ 168,308	\$ 3,128	\$ 176,098	\$ 127,968	\$ 475,502	\$ 422,197
<b>TOTAL LIABILITIES</b>	<b>\$ 168,308</b>	<b>\$ 3,128</b>	<b>\$ 176,098</b>	<b>\$ 127,968</b>	<b>\$ 475,502</b>	<b>\$ 422,197</b>



**NATCHITOCHEUS PARISH SHERIFF**  
**NATCHITOCHEUS, LOUISIANA**  
**AGENCY FUND**  
**COMBINED STATEMENT OF CHARGES, ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 1992**

	BALANCE		BALANCE	
	JULY 1, 1991	ADDITIONS	DEDUCTIONS	JUNE 30, 1992
<b>REGULAR FUND</b>				
<b>ASSETS</b>				
Cash	\$ 188,041	\$ 715,881	\$ 715,815	\$ 188,097
<b>LIABILITIES</b>				
Due to Taring Bodies and Others	\$ 188,041	\$ 715,881	\$ 715,815	\$ 188,097
<b>CIVIL FUND</b>				
<b>ASSETS</b>				
Cash	\$ 4,780	\$ 517,065	\$ 518,217	\$ 4,119
<b>LIABILITIES</b>				
Due to Taring Bodies and Others	\$ 4,780	\$ 517,065	\$ 518,217	\$ 4,119
<b>DELAYED JUNE FUND</b>				
<b>ASSETS</b>				
Cash	\$ 126,429	\$ 119,085	\$ 118,068	\$ 126,099
<b>LIABILITIES</b>				
Due to Taring Bodies and Others	\$ 126,429	\$ 119,085	\$ 118,068	\$ 126,099
<b>TAX COLLECTOR FUND</b>				
<b>ASSETS</b>				
Cash	\$ 120,481	\$ 12,511,209	\$ 12,194,147	\$ 121,094
<b>LIABILITIES</b>				
Due to Taring Bodies and Others	\$ 120,481	\$ 12,511,209	\$ 12,194,147	\$ 121,094
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ 439,691	\$ 13,515,999	\$ 13,513,459	\$ 439,429
<b>LIABILITIES</b>				
Due to Taring Bodies and Others	\$ 439,691	\$ 13,515,999	\$ 13,513,459	\$ 439,429

The accompanying notes are an integral part of this statement.

**WATKINS (THE PARTNERSHIP)  
NATCHELBOUSS, LOUISIANA  
CONVENTIONAL FUND TYPE - GENERAL FUND  
COMPARATIVE SCHEDULE OF EXPENDITURES  
FOR THE YEARS ENDING JUNE 30, 1991 AND 1990**

Salaries and related benefits	1991	1990
Chief's salary	\$ 65,000	\$ 68,000
Full-time deputy salaries	1,372,230	1,376,849
Part-time deputy salaries	89,000	88,432
Other employees salaries	27,369	67,289
Chief's expense allowance	5,000	2,967
Employee's contributions to pensions	81,781	76,796
Group life and health insurance	117,894	108,836
Unemployment insurance cost	15,411	17,188
Other employee benefits	18,792	22,889
	<u>2,142,995</u>	<u>1,988,179</u>
<b>Operating services</b>		
Dues to associations	3,700	7,014
Tax return costs	17,000	11,999
State station utilities	8,177	9,786
Telephone expense	28,008	29,379
Radio tower lease	3,108	3,100
Office rent	12,000	10,000
Office machine rental	8,270	9,944
Auto maintenance and repair	41,771	35,729
Radio and office equipment maintenance	33,581	36,846
Radio and legal expenses	11,580	18,853
Insurance and bond premiums	100,000	116,000
Interest	11,838	-
	<u>345,989</u>	<u>343,907</u>
<b>Materials and supplies</b>		
Office supplies and expense	15,505	35,905
Keyping and feeding printers	148,894	128,502
Uniform expense	10,855	21,000
Gasoline and oil	75,000	69,568
Law enforcement supplies	15,411	36,100
	<u>305,115</u>	<u>391,175</u>
<b>Travel and other charges</b>		
Travel and convention expense	16,210	3,683
Youth program	3,876	1,770
Law enforcement expense	49,962	45,711
Transporting prisoners and inmates	683	584
Miscellaneous	-	18,763
	<u>70,731</u>	<u>70,711</u>
<b>Capital outlay</b>		
Automobiles	1,85,862	78,104
Equipment	3,200	3,332
	<u>189,062</u>	<u>81,436</u>
<b>Total expenditures</b>	<u>\$ 2,879,241</u>	<u>\$ 2,178,719</u>

The accompanying notes are an integral part of this statement.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Lloyd Ivers  
Northchoke Parish Sheriff  
P. O. Box 344  
Northchoke, Louisiana 71071

We have audited the financial statements of Northchoke Parish Sheriff, Northchoke, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 19, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

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

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

**HINES, JACKSON & HINES**  
Northchoke, Louisiana  
December 19, 1997

NATION'S FUTURE SHEET  
 MATCHBOOKS, LEADS  
 SUMMARY SCHEDULE OF PROGRESS REPORTS  
 FOR THE YEAR ENDED  
 1950-1951

Ref. No.	Fiscal Year	Description of Finding	Corrective	Planned Corrective Action Period
	Finding Initially Occurred		Action Taken (Yes, No, Partially)	

Nothing came to our attention that would require disclosure under OMB A. 103.

**WALCHESKOS PARRIS BROSSE**  
**MATHEWOSHS, LOUISIANA**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED**  
**12/31/2017**

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
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Nothing came to our attention that would require disclosure under 05AR 6-103.