

MACHITOCHOS PARISH SHERIFF
MACHITOCHOS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1995

7. PENSION PLAN - Continued

equivalent of the benefit to which they would otherwise be entitled at age 65. 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 Sheriff's Pension & Relief Fund, Monroe, Louisiana, 70118-3165 or by calling (504) 345-3189.

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 0.7 percent of their salary to the system and requires an employer contribution equal to 1.3 percent of each covered employee's salary. As provided by Louisiana Revised Statute 12:185, 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 Machitoches Parish Sheriff's contributions to the System, which includes the enterprise fund (Detention Center), for the years ending June 30, 1994 and 1995 were \$48,026 and \$43,431, respectively, equal to the required contributions for each year.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Committed Expenses</u>
Long-term obligations payable on July 1, 1995	\$ 39,000
Reductions	<u>(12,282)</u>
Long-term obligations payable at June 30, 1995	<u>\$ 26,718</u>

9. OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES

The Machitoches Parish Sheriff 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 General Fixed Assets account group.

Following is a schedule of future minimum rental payments required under leases that have initial or remaining noncancelable lease terms as of June 30, 1995:

Year Ending		
<u>June 30,</u>	Dollar Tens	<u>\$ 4,822</u>
1997		

The enterprise fund of the Machitoches Parish Sheriff leases equipment and furniture and fixtures through arrangements classified as capital lease obligations. At June 30, 1995, the total present value of minimum payments required under the fund's leases are \$178,348.

MISSISSIPPI PARISH SHERIFF
MISSISSIPPI, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
YEAR END - 1996

1. **PROPERTY OR SIGNIFICANT ACCOUNTING POLICIES - Continued**

B. FUND ACCOUNTING - CONTINUED

Proprietary Fund Types - Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary of useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the measurement of equity, is an important financial indicator.

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 incurred, 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 decided the periodic determination of revenues 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 governments.

Agency Funds

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

The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FUND 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 spending 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 sources) and decreases (expenditures and other financing used) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

MEMORANDUM FOR THE BOARD OF SUPERVISORS
MEMORANDUM FOR THE BOARD OF SUPERVISORS
STATE OF CALIFORNIA
OFFICE OF THE COMPTROLLER OF PUBLIC ACCOUNTS
JUNE 30, 1976

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. **ASSET GROUPS AND LONG-TERM LIABILITIES - Continued**

Account Groups

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 public police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general 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 expected to be financed by governmental funds.

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 funds is capitalized in the respective funds to which it applies.

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

Depreciation of all depreciable fixed assets used by the enterprise fund is charged as an expense against its 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 relates to the timing of the measurements made, regardless of the measurement bases applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. With this measurement basis, only current assets and current liabilities are generally

SHERIFFS ASSOCIATION
SAINTROCHES, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
2008-09, 2009

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

B. BASIS OF ACCOUNTING - Continued

included on the Balance Sheet. Operating statements of these funds present increases and decreases 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 measurable 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 valorem taxes as available if they are collected within 60 days after the fiscal year end. All valorem 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 measurable to accrual include all valorem taxes and the related state coverage sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Other intergovernmental revenues are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be BOTH MEASURABLE AND AVAILABLE. All miscellaneous revenues other than interest revenue are NOT accretible to accrual because 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.

C. 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.

SHERRIFF PARISH SHERIFF
MANITOWOC, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. BUDGETS AND BUDGETARY ACCOUNTING - Continued

3. A public hearing is held on the proposed budget at least two 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 general 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. 2004-1101). The adopted budgets, as amended, for the fiscal year ended June 30, 1993 and 1994 are presented in the accompanying financial statements.

F. CASH

Cash includes not only cash on hand but also demand deposits with banks or other financial institutions and 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 a state bank organized under Louisiana law and national banks having their principal offices in Louisiana.

G. DUE 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 recorded. As June 30, 1994, the enterprise fund, Detention Center, owed the general fund \$209,482.

H. DEFERRED DEBT EXPENSE

Bond issue costs and bond discounts are capitalized and amortized over the term of the respective bonds using a method which approximates the effective interest method. Total bond issue costs and bond discounts (deferred debt expense) paid by the enterprise fund, Detention Center, was \$189,590. The amortization expense related to deferred debt expense was \$873 for the year ended June 30, 1994.

MISSISSIPPI STATE SHERIFF
MISSISSIPPI, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

1. COMPENSATED ABSENCES

Employees that have been employed one year or more earn two weeks of vacation leave per year. Vacation leave is granted 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 040, is recognized as a current-year expenditure in the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. In accordance with the above criteria, the sheriff's office has accrued a liability for vacation pay which has been accrued but not taken by the sheriff's office employees. For the general fund, the liability for compensated absences at June 30, 1994 is the amount of \$59,919 has been recorded within the general long-term debt account group.

2. FUND BALANCE

The unreserved fund balances for the governmental funds represent the amount available for budgeting future operations.

3. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the sheriff's office financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

4. TOTAL COLUMN OF FINANCIAL STATEMENTS - OVERVIEW

The total column on the combined statements - overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate analysis. The data in this column does not present financial positions in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

MACTECOMER, BARNES, BERLETT
INDEPENDENT ACCOUNTANTS

BOOKING FEE

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET ASSETS - STATE OF MICHIGAN - 2008
FOR THE YEAR ENDED JUNE 30, 2008 AND 2007

	2008		2007		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
Revenues	\$2,412,500	\$1,433,170	\$1,353,800	\$2,361,842	\$ 42,881
Trans - ad valorem	2,475	3,881	2,788	1,488	(1,488)
Intergovernmental services	28,880	28,822	28,822	27,752	1,122
National Transit Patrol					
Video News Police					
State grants					
Localities Commission on the					
Interagency					
Louisiana Highway Safety					
Commission					
State services sharing					
Video Supplemental pay					
Local grants					
Michigan State Patrol enforcement					
affairs					
Case files inventory commission					
Civil Defense Agency					
Fees, charges and commissions for					
services					
Commission on State Revenue					
Sharing					
Commission on taxes and					
licensing					
Commission on vending					
Civil and criminal fees					
Court attendance					
DR and travel fees costs					
Registration of vehicles, fees					
THEOPHILUS OF DELPORETS					
Printing and copying printers					
Fees for tax vehicles					
Account - record					
Michigan					
Total revenues	\$2,475,228	\$1,433,170	\$1,433,878	\$2,374,489	\$ 155,156

(continued)

The accompanying notes are an integral part of this statement.

PARISH OF ORLEANS, LOUISIANA
STATE TO THE FINANCIAL STATEMENTS
YEAR END 1996

4. **REVENUE RECEIVABLE**

Accounts receivable in the amount of \$109,038 and \$115,480 at June 30, 1996 and 1995 as shown on Exhibit A, are shown below. All receivables at June 30, 1996 and 1995 were considered to be fully collectible.

General Fund	<u>1996</u>	<u>1995</u>
Intergovernmental		
Commission on Law Enforcement	\$ 583	\$ 13,931
National Forest NCFOL	380	0
Louisiana Highway Safety Commission	0	1,181
State Supplemental Pay	28,850	31,969
Metairie Parish Enforcement Division	3,000	1,270
Care Home Maternity Commission	28,577	0
Civil Defense Agency	0	1,368
Video Dealer	1,877	8,865
Fees, charges, and commissions for services:		
Commissions on licenses and taxes	538	3,800
Commissions on telephone and vending machines	1,387	888
Civil and Criminal Fees	25,374	22,820
Court attendance	3,475	919
Transportation of prisoners	754	819
Feeding and keeping prisoners	17,288	22,413
IMO and Health Unit fees	488	480
Probation supervision	692	0
Interest	3,148	4,534
Other	<u>2,313</u>	<u>8,610</u>
	89,287	98,486
Regulatory Fund Type		
Charges for services	20,288	0
Other	<u>49,725</u>	<u>0</u>
	69,993	0
Civil Agency Fund		
Sheriff sales	<u>0</u>	<u>11,000</u>
Total	<u>\$ 139,480</u>	<u>\$ 218,486</u>

5. **CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance			June 30, 1996
	July 1, 1995	ADDITIONS	DELETIONS	
Automobiles	\$ 486,883	\$ 78,181	\$ 48,072	\$ 486,892
Office equipment	139,849	0	1,180	138,669
Radio equipment	287,825	4,878	3,768	328,935
Law enforcement equipment	17,823	807	242	22,388
Seizure equipment	18,128	0	0	18,128
Land and buildings	<u>148,250</u>	<u>0</u>	<u>0</u>	<u>148,250</u>
Total	<u>\$ 1,088,828</u>	<u>\$ 83,866</u>	<u>\$ 53,262</u>	<u>\$ 1,119,432</u>

**MAZDA/TOYOTA FINANCE SERVICE
 FINANCIAL SERVICES, INCORPORATED
 STATEMENT OF CASH FLOWS - SUPPLEMENTAL ITEM TYPE
 FOR THE YEAR ENDED JUNE 30, 1999**

	<u>EXHIBIT B</u>
	<u>1999</u>
CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES	
Net operating loss	\$ (178,217)
Adjustments to reconcile net loss to net cash provided by/used in operating activities:	
Depreciation	38,877
Amortization	873
(Increase)/decrease in operating assets:	
Accounts Receivable	
Inventory	129,288
Other	158,776
Increase/(decrease) in operating liabilities:	
Accounts Payable	151,515
Accrued liabilities	31,862
	<u>281,512</u>
Net cash provided by/used in operating activities	(201,512)
CASH FLOWS PROVIDED BY/USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from issuing bonds	3,408,280
Proceeds from borrowing-BankOne	208,000
Proceeds from borrowing-City First	173,340
Proceeds from borrowing-CONSTRUCTION NOTE	128,710
Proceeds from borrowing-Mazda/Toyota FINANCIAL SERVICES, general fund	208,450
Payment for capital acquisition-building	(2,828,871)
Payment for capital acquisition-furniture and equipment	(100,800)
Interest paid	(524,344)
Deferred debt expense	(288,392)
	<u>884,784</u>
Net cash provided by/used in capital and related financing activities	683,272
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES	
Receipt of interest	10,807
Purchase of investments	(160,812)
	<u>(150,005)</u>
Net cash provided by/used in investing activities	(150,005)
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	231,755
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>0</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 231,755</u>

The accompanying notes are an integral part of this statement.

WATCHTOWNE PARISH SHERIFF
WATCHTOWNE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1994

10. LITIGATION

The Sheriff is a defendant in various litigations as of the close of business on June 30, 1994. 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.

11. 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 NCOM Interpretation - 3 and EARL Codification FTR (Revenue Recognition - Property Taxes) which states that such revenues is recorded when it becomes 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 1993 tax year, taxes of 18.64 mills were levied on property with assessed valuation of \$18,768,884 and a taxable value of \$1,888,494 and were dedicated to the law enforcement district. Total taxes levied were \$1,438,894. Taxes receivable at June 30, 1994 totaled zero. The Sheriff did not collect total taxes levied due to Louisiana Tax Commission reductions in the tax roll.

12. 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 provide any significant uninsured losses to the Sheriff.

13. REVENUE OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Watchtowne Parish Police Jury provided office space and paid the utilities related to the office space to the Watchtowne Parish Sheriff for the year ended June 30, 1994.

COMBINING, INDIVIDUAL FUND
AND ACCOUNT GROUP
FINANCIAL STATEMENTS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

METCALFE/COOK BAPTIST CHURCH
 METCALFE/COOK...LOUISIANA
 GENERAL FUND
 COMPARATIVE BALANCE SHEET
 YEAR END 1996 AND 1995

EXHIBIT P-3

ASSETS	<u>1996</u>	<u>1995</u>
Cash	\$ 918,691	\$1,075,744
Receivable		
Revenue	88,307	58,466
Due from Detention Center	<u>256,452</u>	<u>0</u>
 Total assets	 <u>\$1,263,450</u>	 <u>\$1,134,210</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 45,916	\$ 46,515
Accrued liabilities	<u>7,388</u>	<u>8,789</u>
 Total liabilities	 49,115	 55,304
 Fund balances		
Unreserved and undesignated	<u>1,215,255</u>	<u>1,078,905</u>
 Total liabilities and fund balances	 <u>\$1,264,370</u>	 <u>\$1,134,210</u>

The accompanying notes are an integral part of this statement.

STATE POLICE SERVICE
 MISSISSIPPI - LOUISIANA
 FEDERAL FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND FUNDS IN FUND BALANCES
 FOR THE YEARS ENDED JUNE 30, 1994 AND 1995

	1994	1995
Revenues:		
Taxes - all categories	\$ 1,410,713	\$1,344,141
Intergovernmental revenues:		
National Forest Patrol	1,405	1,400
Video train robot	25,000	27,710
State grants:		
Louisiana Commission on Law Enforcement	14,200	14,144
Louisiana Highway Safety Commission	1,500	1,144
State revenue sharing	221,045	221,649
State supplemental pay	177,000	173,427
Local grants:		
Substitute Parish enforcement officer	12,400	14,141
Delta River Waterway Commission	50,710	21,581
Civil Defense Agency	14,400	14,100
Fees, charges and commissions for services:		
Commissions on state revenue sharing	281,127	281,040
Commissions on taxes and licenses	51,227	49,702
Commissions on vending	0	10,482
Civil and criminal fees	548,402	548,400
Court attendance	12,475	12,000
DLI and bench book costs	14,200	14,400
Supervision of probation fees	12,701	9,804
Transportation of prisoners	10,822	9,000
Feeding and keeping prisoners	204,321	204,424
Fees for tax notices	9,344	12,141
Interest earned	44,000	51,527
Miscellaneous	84,012	50,432
Total revenues	<u>3,614,488</u>	<u>3,474,680</u>
Expenditures:		
Public safety		
Salaries and related benefits	1,948,019	1,937,000
Operating services	312,587	309,000
Materials and supplies	304,380	279,000
Travel and other charges	83,244	67,424
Capital outlay	<u>81,433</u>	<u>110,885</u>
Total expenditures	<u>2,729,663</u>	<u>2,694,439</u>
Excess/(Deficiency) of Revenues Over/Under Expenditures	1,114,082	1,218,710
Other financing sources/(uses):		
Salts of assets	1,700	285
Included funds	<u>22,452</u>	<u>12,921</u>
Total other financing sources (uses)	<u>24,152</u>	<u>13,206</u>
Excess/(Deficiency) of Revenues and Other Sources Over/Under Expenditures and Other Uses	(91,029)	(127,560)
Fund Balance at Beginning of Year	<u>1,326,282</u>	<u>1,324,242</u>
Fund Balance at End of Year	<u>\$ 1,200,755</u>	<u>\$ 1,196,682</u>

The accompanying notes are an integral part of this statement.

WATCHDOGGED PARISH SHERIFF
SHREVEPORT, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS
JUNE 30, 1984

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

B. ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

C. RECEIVABLES

All receivables are reported at their gross value and, where applicable are reduced by the estimated portion that is expected to be uncollectible.

3. **CASH**

As of June 30, 1984, the sheriff had cash totaling \$1,179,813, as follows:

	General	Agency	Proprietary	Total
	Fund	Fund	Fund	
Cash	\$ 390	\$ 0	\$ 200	\$ 590
Interest bearing demand deposits	425,340	19,380	128,880	573,600
Demand deposits	_____ 28,480	_____ 227,380	_____ 7,614	_____ 263,474
Totals	<u>\$ 744,210</u>	<u>\$ 246,760</u>	<u>\$ 186,844</u>	<u>\$ 1,177,814</u>

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, 1984, the sheriff had \$1,189,845 in cash deposits. These deposits were secured from cash by \$408,089 of Federal Deposit Insurance and \$2,589,187 (market value) of pledged securities held by the custodial bank in the name of the fiscal agent bank category 10.

Even though the pledged securities are considered uncollateralized (Category 10 under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1017 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. **INVESTMENTS**

Investments, money market accounts which only invest in government backed securities, are stated at cost which approximates market value. At June 30, 1984, the enterprise fund, Detention Center, had \$488,845 in money market accounts.

MACHIBOUCHOU PARISH SHERIFF
MACHIBOUCHOU, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1874, 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 executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. Major construction of the detention center, proprietary food type, was completed and the first prisoner was received on June 28, 1995.

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 revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Machibouchou 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 Machibouchou Parish Police Jury is the financial reporting entity for Machibouchou Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and 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 criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and/or the ability of the primary government to express its will as 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.

SEVENHORN PARISH SHERIFF
SEVENHORN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1993

8. **RELOCATIONS UNDER CAPITAL AND OPERATING LEASES - Continued**

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

Year Ending JUNE 30, _____	Amount
1997	\$ 48,351
1998	48,351
1999	48,351
2000	48,351
2001	<u>48,351</u>
Total	244,755
Less amount representing interest	<u>142,487</u>
Present value of future minimum lease payments	\$ 102,268

10. **LONG-TERM DEBT**

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

	Interest Rate	Maturity Date	Amount Issued	Outstanding
Revenue Bonds	5.24-7.24	04/04/93	\$7,485,480	\$7,485,480
Certificate of indebitness	5.275	02/01/94	300,000	300,000
Construction Note	5.000	07/31/91	<u>128,750</u>	<u>128,750</u>
Total			\$7,914,230	\$7,914,230

The annual requirements to amortize all debt outstanding as of June 30, 1993 including interest payments of \$1,190,888 are as follows:

Year Ended JUNE 30, _____	Revenue Bonds	Certificate of Indebtedness	Construction Note	Total
1997	\$ 356,795	\$ 38,480	\$ 32,384	\$ 427,659
1998	350,320	38,384	32,384	421,088
1999	340,380	38,400	32,384	411,164
2000	328,555	38,421	32,384	400,360
2001	316,188	38,398	32,384	387,570
Thereafter	<u>2,811,382</u>	<u>199,828</u>	<u>0</u>	<u>3,011,210</u>
Total	\$5,703,540	\$ 607,795	\$ 201,500	\$6,512,835

BATONROUGE POLICE DEPARTMENT
BATONROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
RETAINED EARNINGS - FISCAL YEAR 2009
FOR THE YEAR ENDED JUNE 30, 2009

	<u>2009</u>
Operating Revenues	
Charges for Services	
Department of Corrections	\$ 38,306
Batonrouge Parish Police Jury	0
City of Batonrouge	887
Other	<u>333</u>
Total operating revenues	39,526
Operating Expenses	
Advertising	1,330
Amortization	873
Contract labor	1,800
Deferred compensation	703
Depreciation	26,877
Food	6,100
Food supplies	1,778
Gas	592
INSURANCE	18,093
Insurance - employees	26,844
Maintenance and repairs	682
Medical	13,743
Miscellaneous	1,355
Office supplies	33,348
Payroll expenses	4,035
Professional services	24,323
Rent	2,788
Retirement	8,328
Salaries	188,328
Telephone	1,731
Training	18,958
Travel	97
Uniform	38,388
Utilities	738
Waste management	<u>1,632</u>
Total Operating Expenses	528,322
Operating income/(loss)	(488,796)
Nonoperating Revenues/(Expenses)	
Interest Income	66,887
Interest Expense	<u>(224,344)</u>
Total Nonoperating Revenues/(Expenses)	(157,457)
Net Income/(Loss)	(646,253)
Retained Earnings, Beginning of Year	<u>8</u>
Retained Earnings, end of year	<u>\$ (646,245)</u>

The accompanying notes are an integral part of this statement.

NATIONAL POWER TRAINING SERVICE
MEMPHIS/TENNESSEE SOCIETY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - FISCAL YEAR BEGINS AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	GENERAL FUND		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
Revenues			
Taxes	\$1,423,000	\$ 1,438,700	\$ 15,700
Intergovernmental	485,551	441,782	(43,769)
Fees, charges, and commissions for services	518,387	688,240	169,853
Interest	43,000	44,858	1,858
Miscellaneous	43,580	88,822	45,242
Total revenues	2,473,518	2,603,402	129,884
Expenditures			
Public safety:			
Salaries and related benefits	2,082,217	1,988,218	93,999
Operating services	285,810	311,501	(25,691)
Materials and supplies	240,800	381,190	(140,390)
Travel and other charges	80,144	83,218	(3,074)
Capital outlay	25,826	82,758	(56,932)
Total expenditures	2,715,817	2,706,875	8,942
Excess/(deficiency) of Revenues Over/(Under) Expenditures	(242,300)	(103,473)	(138,173)
Other Financing Sources/(Uses)			
sale of equipment	3,778	3,780	(2)
Unclaimed funds	21,152	23,382	2,230
Total other financing sources/(uses)	24,930	27,162	(2,232)
Excess/(deficiency) of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	2,254,118	(76,939)	2,331,057
Fund balances at beginning of Year		1,028,380	
Fund balances at end of Year		2,251,441	

The accompanying notes are an integral part of this statement.

REPUBLICAN FISCAL REPORT
MADEIRA, LOUISIANA
STATEMENT OF REVENUE, EXPENDITURE, AND CHANGE
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019

	CURRENT FUND	TOTALS (REVENUE ONLY)	
		YEAR ENDED JUNE 30, 2019	2020
Revenues:			
Taxes	\$ 1,435,700	\$ 1,435,700	\$ 1,399,261
Intergovernmental	441,700	441,700	418,280
Fees, charges, and commissions for services	488,144	488,144	541,827
Interest	44,848	44,848	52,527
Miscellaneous	44,812	44,812	52,432
Total revenues	2,414,404	2,414,404	2,474,887
Expenditures:			
Public safety			
Salaries and related benefits	1,848,219	1,848,219	1,907,888
Operating services	312,827	312,567	339,888
Materials and supplies	354,182	354,182	370,328
Travel and other charges	82,228	82,228	87,405
Capital outlay	82,442	82,442	110,845
Total expenditures	2,720,538	2,720,538	2,836,854
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	693,866	693,866	(361,967)
Other financing sources/(uses):			
Sale of equipment	1,700	1,700	285
Unrelated loans	21,282	21,282	12,201
Total other financing sources/(uses)	22,982	22,982	12,486
Excess/(Deficiency) of Revenues and Other Sources Over/(Under) Expenditures and other uses	716,848	716,848	(349,481)
Fund balances at beginning of Year	1,320,242	1,320,242	1,320,242
Fund Balance at End of Year	2,037,090	2,037,090	970,761

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS

TOTALS
(MEMORANDUM ONLY)

<u>FIXED ASSETS</u>		<u>LONG-TERM DEBT</u>		<u>2008</u>		<u>2009</u>	
\$	0	\$	0	\$	1,019,813	\$	1,447,321
	0		0		446,869		0
	0		0		100,870		138,486
	0		0		18,776		0
	0		0		356,450		0
	1,078,149		0		4,070,670		1,038,887
	0		0		388,710		0
	0		20,778		20,778		20,880
<u>\$</u>	<u>1,078,149</u>	<u>\$</u>	<u>20,778</u>	<u>\$</u>	<u>4,825,820</u>	<u>\$</u>	<u>2,438,513</u>
\$	0	\$	0	\$	0	\$	14,920
	0		0		180,282		60,513
	0		0		60,863		6,738
	0		0		356,450		0
	0		0		420,460		377,642
	0		20,778		20,778		32,064
	0		0		6,324,058		0
	0		20,778		5,219,480		407,071
	1,078,149		0		1,070,183		1,816,407
	0		0		322,881		1,028,384
<u>\$</u>	<u>1,078,149</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>1,393,064</u>	<u>\$</u>	<u>2,844,791</u>
\$	1,078,149	\$	20,778	\$	6,412,820	\$	3,631,543

BATCHICORP PARLE ENERGY
MASCHICORP, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1978

ASSETS	GOVERNMENTAL	FIDUCIARY	PROPRIETARY
	FUND TYPES	FUND TYPES	FUND TYPES
	GENERAL	FIDUCIARY	UNASSIGNED
Cash	\$ 718,031	\$120,489	\$ 148,499
Investments	0	0	468,987
Receivables			
KAYCOAS	88,387	0	28,280
O&G	0	0	29,175
Due from Delegation Center	254,483	0	0
General fund assets, net	0	0	2,302,923
Deferred debt expense	0	0	288,719
Amount to be provided for payment of compensated absences	0	0	0
TOTAL ASSETS	\$1,060,901	\$120,489	\$4,068,621
LIABILITIES AND FUND EQUITY			
Liabilities:			
Bank overdraft	\$ 0	\$ 0	\$ 0
Accounts payable	41,714	0	183,338
Accrued liabilities	7,299	0	33,483
Due to general fund	0	0	288,452
Due to taxing bodies and others	0	421,888	0
Liability for compensated absences	0	0	0
Notes and lease obligations	0	0	3,304,288
Total Liabilities	49,013	421,888	4,797,061
Fund Equity			
Investment in general fund assets	0	0	0
Fund balance			
Unreserved and undesigned	1,011,888	0	1808,074
Total fund equity	1,011,888	0	1808,074
TOTAL Liabilities and Fund equity	\$1,060,901	\$120,489	\$4,068,621

The accompanying notes are an integral part of this statement.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Bastacheaux Parish Sheriff and the legislative Auditor of State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HEMMO, JACKSON & HEARD
Bastacheaux, Louisiana
November 27, 1986

GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

Honorable Boyd Barr
Wachitoches Parish Sheriff
Page 2

In accordance with governmental Auditing Standards, we have also issued a report dated November 27, 1996 on our consideration of the Wachitoches Parish Sheriff's internal control structure and a report dated November 27, 1996 on its compliance with laws and regulations.

The financial information for the year ended June 30, 1996, which is included for comparative purposes and taken from the financial report for that year in which we expressed an unqualified opinion dated December 7, 1995 on the general purpose, combining and individual fund and account group financial statements of the Wachitoches Parish Sheriff, Wachitoches, Louisiana.

KIMMS, JACKSON & HINES
Wachitoches, Louisiana
November 27, 1996

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

P. O. BOX 1199

MONROE, LOUISIANA 70601

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MEMPHIS, TENNESSEE, 38102
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MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE
MEMPHIS, TENNESSEE

INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable Boyd Davis
Natchitoches Parish Sheriff
P. O. BOX 204
Natchitoches, Louisiana 70601

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of June 30, 1984, and for the year then ended, as listed in the table of contents. These 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 Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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, 1984, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of June 30, 1984, and the results of operations of such funds and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

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

**INTERCOMPARATIVE FINANCIAL STATEMENT
MASSACHUSETTS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1956**

C. O. S. T. R. E. T. S. (CONTINUED)

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**BATONROUGE PARISH SERVICE
 RECEIPTS, LOUISIANA
 ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDING JUNE 30, 2006**

C O N T E N T S

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(continued)

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**WACHITOCHES PARISH SHERIFF
WACHITOCHES, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1956**

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

Release Date FEB 12 1957

MAZEHITCHESH PARISH SHERIFF
MAZEHITCHESH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

A. REPORTING ENTITY - Continued

1. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
2. 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.

The Mazehitchesh 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 benefit from the Mazehitchesh Parish Police Jury other than the provision of office space. The Mazehitchesh Parish Sheriff was determined not to be a component unit of the Mazehitchesh Parish Police Jury.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Mazehitchesh 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 Mazehitchesh 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. Government 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, on 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 Statutes 13:1423, 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 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 detainers, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

HINES, JACKSON & HINES

CHICAGO, ILLINOIS

STATE OF MISSISSIPPI
MEMPHIS, MISSISSIPPI
1700 BUNN BUILDING
MEMPHIS, MISSISSIPPI
MEMPHIS, MISSISSIPPI

FOUR FIFTH FLOOR
NEW ORLEANS, LOUISIANA, 70112
NEW ORLEANS, LOUISIANA
NEW ORLEANS, LOUISIANA

A NEW SERVICE IS OFFERED
HEREIN

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN EXAMINATION OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable Boyd Durr
Metchitoches Parish Sheriff
P. O. Box 184
Metchitoches, Louisiana 71457

We have examined the general purpose financial statements of the Metchitoches Parish Sheriff, Metchitoches, Louisiana, and the combining and individual fund and account group financial statements of the Metchitoches Parish Sheriff, Metchitoches, Louisiana, as of and for the year ended June 30, 1984, and have issued our report thereon dated November 23, 1984.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

This report is intended for the information of the Metchitoches Parish Sheriff and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

HINES, JACKSON & HINES
Metchitoches, Louisiana
November 27, 1984

**SHREVEPORT PARISH AUDIT
MANUFACTURES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1978**

4. **PLANT AND EQUIPMENT - ENTERPRISE FUND**

A summary of the enterprise fund's plant and equipment at June 30, 1978 follows:

	Straight-Line Rate	Cost	Accumulated		Depreciation This Year
			Depreciation	Net	
Buildings	50 yrs	\$2,824,871	\$ 13,488	\$2,811,383	\$ 11,818
Equipment	3-7 yrs	121,737	8,828	112,909	8,828
Furniture & Fixtures	7 yrs	278,854	8,282	270,572	8,212
Total		\$3,225,462	\$ 30,598	\$2,994,864	\$ 28,858
(Changes during the year):					
Balance, beginning of year		\$ 0	\$ 0	\$ 0	\$ 0
ADDITIONS:					
Buildings		2,824,871	\$ 2,824,871		
Equipment		121,737	\$ 121,737		
Furniture & Fixtures		278,854	\$ 278,854		
Depreciation		0	128,823	128,823	
Balance, end of year		\$3,225,462	\$ 30,598	\$2,994,864	

7. **PENSION PLAN**

Manufacturing all employees of the sheriff's office are members of the Sheriff's Pension and Relief 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.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$448 per month and who are between the ages of 44 and 50 at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 25 with at least 12 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 1.5 percent if total service is at least 12 but less than 25 years, 2.75 percent if total service is at least 15 but less than 30 years, and 3 percent if total service is at least 30 years. In any case, the retirement benefit cannot exceed 120 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 benefits 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 44 and 48 with reduced benefits equal to the actuarial

HINES, JACKSON & HINES

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MEMBER OF THE NASBA

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Boyd Dault
Metchitoches Parish Sheriff
P. O. Box 544
Metchitoches, Louisiana 71457

We have audited the general purpose financial statements and the combined, individual fund and annual group financial statements of the Metchitoches Parish Sheriff, Metchitoches, Louisiana, for the year ended June 30, 1994, and have issued our report thereon dated November 27, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose, combined, individual fund and annual group financial statements are free of material misstatement.

The management of the Metchitoches Parish Sheriff, Metchitoches, Louisiana, 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless 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 our audit of the financial statements of the Metchitoches Parish Sheriff, Metchitoches, Louisiana, for the year ended June 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

MANAGEMENT RISK STATEMENT
MANAGEMENT RISK STATEMENT

COMPARISON STATEMENT OF EXPENSES, REVENUES, AND CHANGES
IN FUND BALANCE - FISCAL YEARS 2012 AND 2013, COMMENCING
FOR THE YEAR ENDING 2012 AND 2013

	2012		2013		VARIANCE (UNFAVORABLE) (FAVORABLE)
	EXPENSE	ACTUAL	EXPENSE	ACTUAL	
Expenditures					
Public safety	85,009,117	81,848,219	85,888	81,887,306	\$ 109,782
Salaries and related benefits	288,403	312,307	(24,904)	319,399	109,782
Operating services	348,858	394,188	(45,330)	398,858	109,782
Maintenance and supplies	39,294	61,219	(21,925)	49,294	109,782
Travel and other charges	45,858	61,423	(15,565)	66,888	(16,872)
Capital outlay					
Total expenditures	120,595,529	124,053,355	(3,457,826)	120,595,529	109,782
Revenue/Deficiency of Revenue					
Grant/other expenditures	109,319	112,490	3,171	109,349	14,201
Other financing sources (uses):					
Sale of assets	2,979	2,979	(19)	299	0
Borrowed funds	31,459	31,459	3	31,459	3
Total other financing sources/uses	34,438	34,438	(16)	34,438	3
Revenue/Deficiency of Revenue and Other Sources (Use)/Total Expenditures and Other Uses	143,757	156,543	(12,786)	144,967	109,782
Fund balance at beginning of year	3,208,383	3,208,383		3,208,383	
Fund balance at end of year	4,646,766	4,646,766		4,646,766	

The accompanying notes are an integral part of this statement.

**INDIVIDUAL TRUSTED UNDER
REVISIONS, 1971-1974**
STATEMENT FOR THE YEAR - 1974
**COMBINED STATEMENT OF ASSETS IN BALANCE
 SHEET AS OF 31.12.1974**

ASSETS AT END OF YEAR	BOND FORM	CITY FORM	DECLARED FORM	TOTAL COLLECTOR FORM	TOTAL
ASSETS	814,860	0	123,130	94,170	975,167
Deposits					
Savings					
Bonds	199,870	0	0	0	199,870
Plans and notes	0	0	109,347	0	109,347
Savings	0	86,870	0	0	86,870
Trusts, fees, etc., paid to tax authorities	0	0	0	8,900,970	8,900,970
Other additions - redemptions	0	26,810	0	0	26,810
Total additions	199,870	86,870	109,347	8,900,970	9,197,057
Total available	1,014,730	86,870	232,477	9,197,057	1,334,134
LIABILITIES					
Trusts, fees, etc., contributed to savings banks	0	0	0	8,810,487	8,810,487
Deposits received by Savings (General) Fund	21,182	26,810	0	0	47,992
Cash of State	0	20,200	0	0	20,200
Savings	0	177,954	0	0	177,954
Accounts, deposits, records, etc.	0	84,840	0	0	84,840
Transfer to Tax Collector Fund	94,600	0	88,280	0	182,880
Bond records	2,078	0	0	0	2,078
Total liabilities	117,860	282,754	88,280	8,810,487	9,309,371
ASSETS AT END OF YEAR	696,870	86,870	144,197	9,197,057	1,028,034

Supplementary information: Provided for purposes of additional analysis.

STATEWIDE POLICE DEPARTMENT
BUTTE COUNTY - SCHEDULE
GENERAL FUND - TYPE - GENERAL FUND
COMPACTED SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1996 AND 1995

SCHEDULE 1

	<u>1996</u>	<u>1995</u>
salaries and related benefits:		
sheriff's salary	\$ 88,000	\$ 80,000
full-time deputies salaries	3,278,800	3,126,800
part-time deputies salaries	48,455	42,896
other employees salaries	67,389	39,000
sheriff's expense allowance	3,997	8,000
employer's contributions to pensions	78,290	63,633
group life and health insurance	188,836	179,880
unemployment insurance cost	13,589	10,744
other employee benefits	<u>22,282</u>	<u>18,423</u>
	3,849,238	3,607,086
operating services:		
dues to associations	7,405	8
tax meter costs	21,889	13,538
sub-station utilities	8,708	10,800
telephone expenses	28,370	28,000
radio tower leases	5,280	5,100
office rent	8,844	8,351
office machine rental	10,500	9,180
auto maintenance and repair	55,739	53,885
radio and office equipment maintenance	38,846	45,376
audit and legal expenses	10,850	13,387
insurance and bond premiums	<u>106,803</u>	<u>109,882</u>
	351,897	389,089
materials and supplies:		
office supplies and expense	25,825	33,289
feeding and feeding prisoners	128,800	117,843
uniform expense	81,808	82,905
gasoline and oil	88,848	57,009
law enforcement supplies	<u>26,130</u>	<u>28,684</u>
	346,411	320,020
travel and other charges:		
travel and convention expense	8,400	18,848
banquet program	8,778	5,190
law enforcement expense	48,355	18,708
transporting prisoners and attendants	594	483
miscellaneous	<u>18,800</u>	<u>18,888</u>
	81,319	67,425
capital outlay:		
automobiles	74,100	59,275
law enforcement equipment	807	1,878
office equipment	8	43,480
radio equipment	4,475	3,480
system equipment	<u>8</u>	<u>0</u>
	83,438	112,813
Total expenditures	<u>34,248,218</u>	<u>34,009,520</u>

Supplementary information. Presented for purposes of additional analysis.

OTHER SUPPLEMENTARY INFORMATION

BAYBROTHERS SAVINGS SOCIETY
 BAYBROTHERS, Louisiana
 STATEMENT OF GENERAL LONG-TERM DEBT
 YEAR END 1978
 WITH CUMULATIVE TOTALS FOR YEAR END 1979

EXHIBIT B

	1978	1979
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT	—1320—	—1320—
Amount to be provided from General Reserves	\$ 20,000	\$ 20,000
GENERAL LONG-TERM PAYABLE		
Accumulated Compensated Absences	\$ 20,000	\$ 20,000

The accompanying notes are an integral part of this statement.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The general long-term debt account group is used to account for unmatured principal amounts on the general long-term debt expected to be financed from governmental type funds. Payments on maturing obligations under capitalized leases, if any, are accounted for in the fund which services the lease obligation.

WATCHDOGGS SERVICE COMPANY
WATCHDOGGS, LOUISIANA
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS - BY SOURCE
YRS. EN. 1986 AND 1985

EXHIBIT P-1

	1986	1985
General fixed assets:		
Automobiles	\$ 498,481	\$ 468,483
Office equipment	138,842	119,049
Law enforcement equipment	58,138	57,523
Radio equipment	218,408	207,933
Boat/equipment	18,738	18,738
Buildings	148,352	148,352
Total general fixed assets	\$1,078,159	\$1,019,078
Investment in general fixed assets:		
General fund revenues	\$1,908,948	\$ 875,432
Federal grants	82,322	82,322
Total investment in general fixed assets	\$1,991,270	\$ 957,754

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

MATCHLESS TRAIL SERVICE
 MATCHLESS SCHISMAS
 THE COLLECTOR AGENCY FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 1994

	BALANCE JULY 1, 1993	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1994
ASSETS				
Cash	\$ 32,370	\$6,318,370	\$6,318,487	\$ 32,253
LIABILITIES				
Due to taxing bodies and others	\$ 32,370	\$6,318,370	\$6,318,487	\$ 32,253

The accompanying notes are an integral part of this statement.

INDEPENDENT BANKING SERVICE
INDEPENDENCE, LOUISIANA
ARMY FINANCE
COMPARATIVE STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 1956

FOUND FUND ASSETS	BALANCE			BALANCE JUNE 30, 1956
	JULY 1, 1955	ADDITIONS	DEDUCTIONS	
Cash	\$ 161,880	\$ 703,672	\$ 774,138	\$ 689,414
LIABILITIES				
Due to Banking Bodies and Others	\$ 161,880	\$ 703,672	\$ 774,138	\$ 689,414
CIVIL FUND				
ASSETS				
Cash	0	\$ 382,028	\$ 387,738	\$ 4,189
Accounts receivable	17,082	0	17,082	0
TOTAL ASSETS	\$ 17,082	\$ 382,028	\$ 384,738	\$ 4,189
LIABILITIES				
Bank Overdraft	\$ 14,925	0	\$ 14,925	0
Due to Banking Bodies and Others	2,612	382,028	389,612	4,189
Total Liabilities	\$ 17,082	\$ 382,028	\$ 384,738	\$ 4,189
DELAYED FUNDS				
ASSETS				
Cash	\$ 124,102	\$ 122,247	\$ 24,782	\$ 122,874
LIABILITIES				
Due to Banking Bodies and Others	\$ 124,102	\$ 122,247	\$ 24,782	\$ 122,874
SAV. COLLECTOR FUND				
ASSETS				
Cash	\$ 20,278	\$ 2,912,872	\$ 2,912,422	\$ 122,820
LIABILITIES				
Due to Banking Bodies and Others	\$ 20,278	\$ 2,912,872	\$ 2,912,422	\$ 122,820
TOTAL ALL ARMY FINANCE				
ASSETS				
Cash	\$ 178,267	\$10,112,207	\$10,202,282	\$ 422,449
Accounts receivable	17,082	0	17,082	0
Total Assets	\$ 195,267	\$10,112,207	\$10,219,364	\$ 422,449
LIABILITIES				
Bank Overdraft	\$ 14,925	0	\$ 14,925	0
Due to Banking Bodies and Others	172,442	\$10,112,207	\$10,284,150	\$422,449
Total Liabilities	\$ 187,367	\$10,112,207	\$10,299,075	\$ 422,449

The accompanying notes are an integral part of this statement.

INTERMEDIATE FINANCE SERVICE
 MONROETOWN, LOUISIANA
 TAX COLLECTOR MERRY PINE
 COLLECTIVE BALANCE SHEET
 JUNE 30, 1998 AND 1995

EXHIBIT B-3

ASSETS	1998	1995
Cash	<u>\$128,891</u>	<u>\$ 50,378</u>
LIABILITIES		
Due to taxing bodies and others	<u>\$128,891</u>	<u>\$ 50,378</u>

The accompanying notes are an integral part of this statement.

NATIONAL FIRE SERVICE
 EDUCATION FUND
 AGENCY FUNDS
 COMBINED BALANCE SHEET
 JUNE 30, 1988
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1987

	AGENCY FUNDS				TOTALS	
	BOSS FUNDS	CIVIL FUNDS	DEBATED FUND FUNDS	TAX COLLECTOR FUNDS	1988	1987
ASSETS						
Cash	\$ 550,447	\$4,268	\$ 138,876	\$ 120,884	\$423,889	\$378,387
Accounts receivable	-----0	-----0	-----0	-----0	-----0	13,080
Total assets	<u>\$ 550,447</u>	<u>\$4,268</u>	<u>\$ 138,876</u>	<u>\$ 120,884</u>	<u>\$423,889</u>	<u>\$391,467</u>
LIABILITIES						
Bank overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,828
Due to taxing bodies and others	--182,842	--8,280	--116,835	--120,880	--428,837	--371,842
Total liabilities	<u>\$ 182,842</u>	<u>\$8,280</u>	<u>\$ 116,835</u>	<u>\$ 120,880</u>	<u>\$428,837</u>	<u>\$386,670</u>

The accompanying notes are an integral part of this statement.

EXCERPTS FROM BANKING STATEMENT
BATCHED CHECKS - LOUISIANA
HOME ADDRESS FUND
COOPERATIVE PARAGRAPH CHECKS
JUNE 30, 1936 AND 1935

SHEET 2-3

	<u>1936</u>	<u>1935</u>
ASSETS		
Cash	<u>\$ 309.842</u>	<u>\$301.885</u>
LIABILITIES		
Due to taxing bodies and others	<u>\$ 309.842</u>	<u>\$301.885</u>

The accompanying notes are an integral part of this statement.

NATIONWIDE FINDER FEE/FEE
 DEFERRED... LIABILITIES
 FUND... FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 1998

	BALANCE JULY 1, 1997	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1998
ASSETS				
Cash	\$ 142,882	\$ 752,672	\$ 771,116	\$ 142,882
LIABILITIES				
Due to taxing bodies and others	\$ 142,882	\$ 752,672	\$ 771,116	\$ 142,882

The accompanying notes are an integral part of this statement.

RAYCHITCOCKS MARINE SERVICE
 INCORPORATED - LOUISIANA
 CIVIL SERVICE FUNDS
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDING JUNE 30, 1996

	BALANCE		EXCITORS		DELETIONS		BALANCE	
	JULY 31, 1995						JUNE 30, 1996	
ASSETS								
Cash	\$	0	\$	200,000	\$	207,718	\$	4,380
Accounts receivable		<u>17,808</u>		<u>0</u>		<u>17,808</u>		<u>0</u>
Total assets	\$	<u>17,808</u>	\$	<u>200,000</u>	\$	<u>225,526</u>	\$	<u>4,380</u>
LIABILITIES								
Bank overdraft	\$	14,828	\$	0	\$	14,828	\$	0
Due to taxing bodies and others		<u>2,875</u>		<u>200,018</u>		<u>214,813</u>		<u>2,880</u>
Total liabilities	\$	<u>17,703</u>	\$	<u>200,018</u>	\$	<u>229,641</u>	\$	<u>2,880</u>

The accompanying notes are an integral part of this statement.

INDUSTRIAL UNION SUBSIDIARY
BANKRUPTCY - LOUISIANA
RELATED PARTY ASSET FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 1979 AND 1978

EXHIBIT B-7

ASSETS	<u>1979</u>	<u>1978</u>
Cash	<u>\$134,874</u>	<u>\$122,122</u>
LIABILITIES		
Due to taxing bodies and others	<u>\$134,874</u>	<u>\$122,122</u>

The accompanying notes are an integral part of this statement.

KATONICORNS PARISH SENIORS
 PROPERTIES, LOUISIANA
 CIVIL SERVICE FUND
 COMPARATIVE BALANCE SHEET
 JUNE 30, 1978 AND 1977

	<u>1978</u>	<u>1977</u>
ASSETS		
Cash	\$ 4,000	\$ 0
Accounts receivable	<u>0</u>	<u>17,000</u>
Total assets	<u>\$ 4,000</u>	<u>\$ 17,000</u>
LIABILITIES		
Bank overdrafts	\$ 0	\$ 10,000
Due to taxing bodies and others	<u>4,000</u>	<u>7,000</u>
Total liabilities	<u>\$ 4,000</u>	<u>\$ 17,000</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHULES SWAINE RESERVE
 NATCHITOCHULES, LOUISIANA
 DELAID FUND AGENCY FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 1928

EXHIBIT No. 2

	BALANCE JUNE 30, 1927	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1928
ASSETS				
Cash	\$ 122,122	\$ 222,543	\$ 25,720	\$ 318,945
LIABILITIES				
Due to taxing bodies and others	\$ 122,122	\$ 222,543	\$ 25,720	\$ 318,945

The accompanying notes are an integral part of this statement.

AGENCY FUNDS

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

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 refunded to the litigants 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 parishes.

Delayed Fines Fund - The Delayed Fines Fund is used to account for fines and costs paid on an installment basis. These partial payments are held in the Delayed Fines 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 27 of the Louisiana Constitution of 1874, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.