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ROYAL COMMISSION REPORT  
New York, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999  
With Supplemental Information Subsection

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the courts, or reviewed, orally and/or in writing, by 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.

Volume Page 2-2-00

**POUNCE COOPER PARISH SHERIFF**  
 New Roads, Louisiana  
 General Purpose Financial Statements  
 As of and For the Year Ended June 30, 2009  
 With Supplemental Information Schedules

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**MAJOR & MORRISON**  
CERTIFIED PUBLIC ACCOUNTANTS

YVES H. MAJOR, CPA, BC  
JOHN L. MORRISON III, CPA, BC  
JOHN W. CARROLL, CPA, BC

MEMBER,  
NATIONAL INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Honorable Paul Raymond Smith  
Poivre Coupee Parish Sheriff  
P.O. Box 248  
New Roads, Louisiana 70068

We have audited the accompanying general purpose financial statements of the Poivre Coupee Parish Sheriff as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the Poivre Coupee Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, 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. 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The Poivre Coupee Parish Sheriff has included such disclosures in Note 15. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Poivre Coupee Parish Sheriff's disclosures with respect to the Year 2000 issue such as Note 15. Further, we do not provide assurance that the Poivre Coupee Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in conforming with generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, we might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Poivre Coupee Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in conforming with generally accepted accounting principles.

In accordance with the GOVERNMENT AUDITING STANDARDS, we have also issued our report dated December 23, 1998 on our examination of the Poivre Coupee Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Poivre Coupee Parish Sheriff. 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.

Major and Morrison  
504 South, Louisiana  
December 23, 1998

*Major & Morrison*

Pointe Coupee Parish Sheriff  
New Roads, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE			FISCALARY FUND TYPE	ACCOUNT GROUPS	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	AGENCY FUNDS	GENERAL FUND ASSETS	
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 1,208,742	\$ 1,130	\$ 1,585,735	\$ 81,874	\$ 0	\$ 2,896,704
Receivables	144,045	48,179	0	0	0	192,224
Due from other funds	49,389	0	11,967	0	0	61,356
Land, buildings, and equipment	0	0	0	0	1,807,558	1,807,558
<b>Total Assets</b>	<b>\$ 1,402,166</b>	<b>\$ 49,309</b>	<b>\$ 1,597,702</b>	<b>\$ 81,874</b>	<b>\$ 1,807,558</b>	<b>\$ 3,948,550</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts and salaries payable	\$ 811,045	\$ 1	\$ 17,288	\$ 0	\$ 0	\$ 1,028,234
Due to other funds	0	49,389	11,967	0	0	61,356
Due to taxing bodies and others	0	0	0	81,874	0	81,874
Compensated absences payable	125,738	0	0	0	0	125,738
Claims liability	27,878	0	0	0	0	27,878
Grant advances	0	0	1,535,786	0	0	1,535,786
<b>Total Liabilities</b>	<b>289,657</b>	<b>49,389</b>	<b>1,553,263</b>	<b>81,874</b>	<b>0</b>	<b>1,873,083</b>
<b>Equity and Other Credits:</b>						
Investment in general fixed assets	0	0	0	0	1,807,558	1,807,558
Fund balances						
Unreserved - designated	180,288	0	32,874	0	0	213,162
Unreserved - undesignated	1,021,842	0	0	0	0	1,021,842
<b>Total Equity and Other Credits</b>	<b>1,132,238</b>	<b>0</b>	<b>32,874</b>	<b>0</b>	<b>1,807,558</b>	<b>3,078,482</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 1,402,166</b>	<b>\$ 49,309</b>	<b>\$ 1,597,702</b>	<b>\$ 81,874</b>	<b>\$ 1,807,558</b>	<b>\$ 3,948,550</b>

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff**  
**New Iberia, Louisiana**  
**GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 1999**

<b>REVENUES</b>	<b>GENERAL FUNDS</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
Ad valorem taxes	\$ 2,888,657	\$ 0	\$ 0	\$ 2,888,657
Intergovernmental revenues:				
Federal grants	17,078	180,128	84,255	381,461
State grants:				
State revenue sharing	108,095	0	0	108,095
State supplemental pay	158,575	0	0	158,575
Miscellaneous	3,487	0	0	3,487
Local	100,889	0	0	100,889
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	38,580	0	0	38,580
Civil and criminal fees	85,288	0	0	85,288
Court attendance	4,550	0	0	4,550
Feeding, transporting, and keeping prisoners	804,481	0	0	804,481
Fines and forfeitures	111,180	0	0	111,180
Interest	80,084	0	20,874	80,878
Miscellaneous	213,313	0	0	213,313
<b>Total revenues</b>	<b>4,570,987</b>	<b>180,128</b>	<b>84,829</b>	<b>4,835,944</b>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	3,789,878	242,283	0	3,789,878
Operating Services	844,476	0	29,255	873,731
Materials and supplies	387,885	31,019	0	388,873
Travel and other charges	2,388	0	0	2,388
Capital outlay	85,372	0	34,888	120,260
Miscellaneous	58,228	0	0	58,228
<b>Total expenditures</b>	<b>4,712,858</b>	<b>273,302</b>	<b>64,203</b>	<b>5,050,363</b>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,135,857</b>	<b>\$ (83,174)</b>	<b>\$ 20,626</b>	<b>\$ 1,073,309</b>

The accompanying notes are an integral part of this statement.

**Police Captain Patrick Skeriff  
New Roads, Louisiana  
GOVERNMENTAL FUNDS**

**Condensed Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1999**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>EXCESS(Deficiency) of REVENUES OVER EXPENDITURES</b>	\$ (158,487)	\$ (53,184)	\$ 20,874	\$ (190,797)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	0	75,221	12,808	88,029
Transfers out	(87,221)	0	0	(87,221)
Total other financing sources (uses)	(87,221)	75,221	12,808	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES</b>	(245,708)	(7,963)	33,682	(190,089)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,351,540	7,973	0	1,359,513
<b>FUND BALANCE AT END OF YEAR</b>	\$ 1,105,832	\$ 0	\$ 33,682	\$ 1,139,514

The accompanying notes are an integral part of this statement.

**Poincotee Cooper Parish Sheriff**  
**New Orleans, Louisiana**  
**GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget**  
**(GAAP Basis) and Actual**  
**For the Year Ended June 30, 1999**

<b>REVENUES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
All voters taxes	\$ 2,860,000	\$ 2,860,007	\$ 07
Intergovernmental revenues:			
Federal-grants	17,040	17,079	(39)
State-grants:			
State revenue sharing	169,595	169,595	0
State supplemental pay	957,580	168,576	789
Miscellaneous	1,180	3,887	2,707
Local	143,780	160,880	17,100
Fees, charges, and commissions for services:			
Commissions on marriages, etc.	37,140	38,580	1,434
Civil and criminal fees	68,500	65,000	4,708
Court attendance	4,800	4,500	700
Feeding, transporting, and keeping prisoners	892,440	894,481	2,019
Fines and forfeitures	98,000	171,788	12,788
Interest	68,800	68,004	794
Miscellaneous	166,770	211,213	15,543
<b>Total revenues</b>	<b>4,318,671</b>	<b>4,376,907</b>	<b>57,996</b>
<b>EXPENDITURES</b>			
Public safety:			
Salaries and related benefits	3,861,870	3,958,574	95,902
General Operations	813,101	844,478	(29,285)
Materials and supplies	262,050	357,855	(95,805)
Travel and other charges	1,470	2,353	(874)
Capital costs	74,038	96,372	(21,334)
Other expenses	42,019	58,229	(16,210)
<b>Total expenditures</b>	<b>4,741,688</b>	<b>4,718,869</b>	<b>28,799</b>
<b>EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(423,717)</b>	<b>(135,467)</b>	<b>65,860</b>
<b>OTHER FINANCING SOURCES (USES)</b>	<b>(13,049)</b>	<b>(87,331)</b>	<b>(75,175)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<b>(253,525)</b>	<b>(223,169)</b>	<b>10,719</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>1,381,348</b>	<b>1,381,348</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ (253,525)</b>	<b>\$ 1,158,238</b>	<b>\$ 1,362,893</b>

The accompanying notes are an integral part of this statement.

**POURDE COUPE PARISH SHERIFF  
New Roads, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended June 30, 1988**

**INTRODUCTION**

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 division and as-adjudge tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the parish's tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish governmental licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT POLICIES**

**A. BASIS OF REPRESENTATION**

The accompanying general purpose financial statements of the Pourde Coupe Parish Sheriff have been prepared in conformity with general 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.

**B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and equipment used that should be included within the reporting entity. Because the sheriff is a separately elected official and is legally separate and fiscally independent, the sheriff is a separate governmental reporting entity. The Pourde Coupe Parish Sheriff includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the sheriff.

Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Pourde Coupe Parish Sheriff.

**C. FUND ACCOUNTING**

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



**JOHN JAMES O'BRIEN SHERIFF**  
**New Orleans, Louisiana**  
**Notes to the Financial Statements (Continued)**

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental (General Fund and Special Revenue Fund) and fiduciary (Agency Fund). These two funds are described as follows:

**Governmental Funds:**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the tax enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Special Revenue Funds:**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**Agency Fund**

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

**5. 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 focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accounting general-purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The Governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Federal and state entitlements (which include state supplemental pay for deputies) and state revenue sharing are recorded as unrestricted available when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

**POINTE COUPEE PARISH SHERRIFF**  
**New Orleans, Louisiana**  
**Notes to the Financial Statements (Continued)**

Local intergovernmental reimbursements are recognized monthly when available and measurable.

All valorem taxes are recorded in the year the taxes are due and payable. All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on October 31. The taxes are generally collected in December, January, and February of the fiscal year.

Interest earnings on time deposits are recorded when the time deposits are matured and the interest is available. Interest on checking and money market accounts is recorded monthly when the interest is available.

Fueling, transportation, and maintenance of prisoner transport is recorded monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

**Capitalization**

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the Sheriff authorizes the transfer.

**E. BUDGET**

The proposed budget for fiscal year June 30, 1999 was made available for public inspection on August 13, 1998. The proposed budget, prepared on the modified accrual basis of accounting, was published in the Official Journal 33 days before the public hearing, which was held at the Pointe Coupee Parish Sheriff's office on August 26, 1998, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Encumbrance accounting is not used. However, formal integration of the budget into the accounting system is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. ENCUMBRANCES**

The office of the Pointe Coupee Parish Sheriff does not employ encumbrance accounting.

**JOHN COOPER PARISH SHERIFF**  
New Orleans, Louisiana  
**Notes to the Financial Statements (Continued)**

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. The collections may be deposited in a bank chartered by the parish where the funds are collected.

**H. INVESTMENTS**

Investments are limited by P.S. 28:2705 and the sheriff's investment policy. If the original maturities exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The sheriff had no investments as of June 30, 1998.

**I. FIXED ASSETS**

Fixed assets are recorded at expenditures at the time purchased, and the related assets are capitalized (reported in the general fixed assets account group). General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**J. COMPENSATED ABSENCE**

The Sheriff's Office has the following policy relating to vacation and sick leave:

Annual Leave

- 3.5 hours per month for years 0 through 3 years of service.
- 7.0 hours per month for years 3 through 5 years of service.
- 10.5 hours per month for years 5 through 10 years of service.
- 13.0 hours per month after 10 years of service.

Sick Leave

- At the Sheriff's discretion.

The sheriff's recognition and measurement criteria for compensated absence follows GASB Statement No. 16 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

**K. LONG-TERM OBLIGATIONS**

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

**BOISSE COURSE PARISH ARMY**  
**New Iberia, Louisiana**  
**Notes to the Financial Statements (Continued)**

**L. FUND EQUITY**

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

**M. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Failure to match data comparable to a consideration.

**N. USE OF ESTIMATES**

The preparation 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 amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**O. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property Tax	15.39	15.39	December 31, 1999
Property Tax	15.39	15.39	December 31, 1999

The following are the principal taxpayers for the parish amounts expressed in thousands:

Taxpayer	Type of Business	Assessed Valuation	% of	
			Assessed Valuation	Total Assessed Valuation
Cajun Electric	Electric	\$ 88,838	27.768	
Fortney Gulf Service	Electric	23,385	10.824	
Beche Production Co	Oil & Gas	5,880	2.728	
Colonial Pipeline	Pipeline	3,806	1.771	
Transcontinental Gas	Pipeline	3,414	1.584	
Union Pacific Corp	Railroad	3,373	1.571	
Texas Eastern Trade	Pipeline	3,215	1.523	
Total		\$ 123,809	51.824	

**FOURTH CODEX BANKING SERVICES**  
**New Orleans, Louisiana**  
**Notes to the Financial Statements (Continued)**

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1999, the Sheriff has cash and cash equivalents totaling \$3,897,784 as follows:

Demand deposits	\$ 1,163
Interest bearing Demand Deposits	\$2,734,621
Total	\$3,897,784

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1999, the Sheriff has \$1,084,987 in deposits collected bank balances. These deposits are secured from risk by \$100,168 of Federal deposit insurance and \$2,084,819 of pledged securities held by the custodial bank in the name of the fiscal agent bank/BAOB Category 31.

Even though the pledged securities are considered uncollateralized (Category 31) under the provisions of BORB Statement 3, Louisiana Revised Statute 39:1259 imposes a mandatory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The following is a summary of receivables at June 30, 1999:

Class of Receivables	General Funds	Special Revenue Funds	Total
Intergovernmental:			
Federal	\$5,819	46,179	52,000
State	38,107	0	38,107
Local	4,485	0	4,485
Accounts Receivable	28,238	0	28,238
	\$76,659	\$46,179	\$122,838

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1999 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 48,808	\$ 0
Special Revenue-COPS	0	42,162
Special Revenue-CRT	0	1,488
Construction Capital Proj. Fund	12,987	0
HOA Capital Project Fund	0	12,987
Total	\$ 61,795	\$ 61,637

**FIFTH COOPER BRIDGE SHERIFF**  
**New Orleans, Louisiana**  
**Notes to the Financial Statements (Continued)**

**6. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Depreciation and Amortization</u>
Balance at June 30, 1998	\$3,438,843
Additions	114,500
Deletion	( 26,528)
Balance at June 30, 1999	\$3,526,815

**7. ACCRUED AND SALARIES PAYABLE**

The payables of \$128,238 at June 30, 1999, are as follows:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Accrued Payable	\$ 95,242	\$ 1	\$ 32,995
Salaries Payable	32,995	2	2
Total	\$ 128,237	\$ 3	\$ 32,997

**8. PENSION PLAN**

**PLAN DESCRIPTION.** Substantially all employees of the Fifth Cooper Bridge Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate Board of Trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 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 10 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year of total service to at least 10 but less than 15 years, 3.1% for each year of total service to at least 15 but less than 20 years, and 3% for each year of total service to at least 20 years (that 3.1% of 1998 increased the actual rate by 0.25 percent for all service rendered on or after January 1, 1999.) In any case, the retirement benefit cannot exceed 90% percent of their final-average salary. Final-average salary is the employee's average salary over the 18 consecutive or joint months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P.O. Box 3288, Metairie, Louisiana 70002, or by calling (514) 342-3151.

**POINTE COUPE PARISH SHERIFF**  
**New Orleans, Louisiana**  
**Notes to the Financial Statements (Continued)**

**FUNDING POLICY.** Plan members are required by state statute to contribute 5.7 percent of their annual covered salary and the Pointe Coupe Parish Sheriff is required to contribute an amount actuarially determined rate. The current rate is 5.8 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from Louisiana premium taxes. The contribution requirements of plan members and the Pointe Coupe Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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 Pointe Coupe Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$141,508, \$128,845 and \$148,477, respectively, equal to the required contributions for each year.

**9. OTHER POSTEMPLOYMENT BENEFITS**

The Pointe Coupe Parish Sheriff provides certain health care and life insurance benefits for retired employees. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which was \$18,458 for the year ending June 30, 1999. The sheriff had four retirees receiving benefits as of June 30, 1999.

**10. DEFERRED COMPENSATION**

As June 30, 1999, employees of the sheriff have accumulated and vested \$29,738 of employee leave benefits, which was computed in accordance with GASB Codification 940. This entire amount is recorded as an obligation of the General Fund.

**11. LEASES**

The sheriff had no capital leases as of June 30, 1999.

The sheriff also has operating leases of the following nature:

Lease of land for Sub-Station in Lincoln	\$ 2500 per month.
Lease of land for Sub-Station in Innis	\$ 450 per month.
Lease of land for Sub-Station in Asterland	\$ 250 per month.
Lease of storage and office space	\$ 2700 per month.
Lease of postage meter	\$ 293 per quarter.
Lease of helicopter	\$ 2000 per month.

The various annual commitments under non-cancelable operating leases are as follows:

	Lease, Helicopter and Office Facilities.
1999 - 2000	\$12,332
2000 - 2001	1,480
2001 - 2002	1,480
2002 - 2003	1,000
2003 - 2004	1,000

Total expenditures of \$12,892 for the year ended June 30, 1999 were paid from the general fund.

**12. CHANGES IN AGENCY FUND BALANCES**

See supplemental information schedule of Changes in Balances Due to Trading Nation and Others.

**POINTE COUPEE PARISH Sheriff**  
**New Roads, Louisiana**  
**Notes to the Financial Statements (Continued)**

**13. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	<u>Capital</u> <u>Leases</u>
Long-Term obligations payable	<u>(\$616,121)</u>
At July 1, 1998	\$ 14,023
Additions	0
Reductions	<u>14,023</u>
Long-term obligations payable	
At July 1, 1999	<u>\$ 0</u>

The Pointe Coupee Parish Sheriff had an unused line of credit of \$1,500,000 as of June 30, 1999.

**14. TAXES PAID UNDER PROTEST**

The uncollected balances due to taxing bodies and others in the agency funds at June 30, 1999, as reflected on the Combined Balance Sheet, include \$53,588 of taxes paid UNDER PROTEST, plus interest earned in date on the investment of those funds, totaling \$1,424. These funds are held pending resolution of the protests and are accounted for in the Tax Collector Agency Fund.

**15. RISK MANAGEMENT**

The Pointe Coupee Parish Sheriff is exposed to risks of loss related to being thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Pointe Coupee Parish Sheriff purchases commercial insurance with a self-insured retention. The Pointe Coupee Parish Sheriff also carries fire and damage to its uninsured risks of loss (self-insured retentions) through the General Fund. The general fund is subject to a self-insured retention per occurrence for up to a maximum of \$25,000 for automobile claims, \$25,000 for general liability and the enforcement claims, and \$10,000 for property claims with the maximum cumulative amount of self-insured retention being \$70,000 per year in aggregate. A reserve of \$15,000 was established and is reported as a obligation of the General Fund fund balance.

The claim liability of \$67,978 reported in the general fund at June 30, 1999 is based on the requirements of GARS Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the end of the financial statements and the amount of the loss can be reasonably estimated.

	Beginning of Fiscal Year Liability	Current Year Claims & Changes in Estimates	Claims Expended	Balance at Fiscal Year End
1997-1998	0	\$ 67,733	\$ 7,965	\$ 19,733
1998-1999	\$ 19,733	\$ 8,245	0	\$ 27,978



**POINTE COUPEE PARISH SHERIFF**  
 New Roads, Louisiana  
 Notes to the Financial Statements (Continued)

**14. LITIGATION AND CLAIMS**

At June 30, 1999, the sheriff is involved in fifteen lawsuits and two potential unasserted claims. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the fiscal year 1999 was \$20,750. This entire amount has been recorded as current-year expenditures in the General Fund.

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

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

<u>Description</u>
1. Utilities - Main Office Courthouse Building
2. Building Maintenance - Main Office Courthouse Building
3. Parish Jail Maintenance - Pointe Coupee Parish Detention Center
4. Feeding, medical care, and transporting of prisoners

**18. FEDERAL FINANCIAL ASSISTANCE**

The sheriff participates in the following federal financial assistance programs:

Federal Grant/ Program Title	Federal OMB Number	Expenditures
<b>Federal Emergency Management Administration (FEMA)</b>	18-518	\$ 61,704
<b>United States Office of Juvenile Justice and Delinquency Prevention</b> Funded through the Louisiana Commission on Law Enforcement:		
Home Detention Program	18-540	\$ 2,363
<b>United States Department of Justice</b> <b>Office of Community Oriented Policing Services</b>	18-710	\$ 144,718
<b>United States Bureau of Justice Assistance</b> Funded through the Pointe Coupee Parish Police Jury:		
Law Enforcement Equipment	18-582	\$ 7,480
<b>Funded through the Louisiana Commission on Law Enforcement:</b>		
Crisis Response Team	18-519	23,044

**FOURTH COOPER PARISH SHERIFF**  
**New Iberia, Louisiana**  
**Notes to the Financial Statements (Continued)**

**18. FEDERAL FINANCIAL ASSISTANCE (Continued)**

Crime Victim Assistance	16,575	3,000
Violence Against Women	16,500	5,000
Total United States Bureau of Justice Assistance		\$ 48,300
Total Program Expenditures		\$ 221,400

**19. YEAR END ISSUE**

The year 2000 issue is the result of computerized systems being written to store and process the year portion of dates using two digit rather than four. Most-year systems may require performing calculations or other operations may fail or produce erroneous results or, before January 1, 2000 because the year 2000 will be interpreted as the year 1900.

The Parish Cooper Parish Sheriff has instituted a plan to ensure all its computer systems will be able to process dates from and after January 1, 2000, including leap years, without critical system failures (Y2K Compliance). Computer systems are integral to the Sheriff's accounting controls. The Sheriff hired consultants to take an inventory of all equipment and installed systems contained in its buildings, which could be affected by the Y2K issue. As part of its technology improvements over the past two years, the majority of the Sheriff's computers have been replaced with up-to-date systems. Management has worked with various utilities regarding its software packages and has received and installed Y2K compatible systems. Working with their major software suppliers, tests have been performed on the accounting systems with no problems detected.

The Sheriff's computer systems are not integrated with the systems of its suppliers or other governmental agencies with which it transacts business. The primary potential Y2K disturbance to third parties would be the disruption of supplies and specifically to be used by the Sheriff and the receipt of funds to operate the Sheriff's office. Also, there is the risk that payments owed by the Sheriff could be delayed due to computer problems. The Sheriff has received various communications from suppliers regarding their Y2K readiness.

Even though the Sheriff's office believes the likelihood of the above risks occurring to be low, contingency plans will be developed, or needed by the end of 1999. However, there can be no assurance that the Sheriff will not be materially adversely affected by Y2K problems or related costs. There also can be no assurance that the systems of other companies will be converted on a timely basis or that failure to convert will not have a material adverse effect on the Sheriff.

**20. SIGNIFICANT EVENTS**

The Parish Cooper Parish Sheriff borrowed \$500,000 from its regional bank line of credit as of December 25, 1999.

**SUPPLEMENTAL INFORMATION SCHEDULE**

**POINTE COUPE PARISH SHERIFF**  
**New Roads, Louisiana**

**GENERAL REVENUE FUNDS**

**HOME DETENTION PROGRAM**

This program was established as an alternative to jailing people when there is a shortage of juvenile detention beds. The Home Detention program is conducted in accordance with contracts entered into with the Pointe Coupe Parish Sheriff and the Louisiana Commission on Law Enforcement. Expenditures of this fund are for direct payroll expenses. Federal funds are the only revenue source of this fund.

**CRISIS RESPONSE TEAM**

This fund is used to account a grant used to help fund the Crisis Response Team. The Team was created as a special twelve man unit to effectively manage high risk warrants and drug warrants, functioning in hostile and drug jeopardized environments as well as conducting operations to effectively counter hostage taking and barricaded subject situations. The fund is conducted in accordance with a grant entered into with the Pointe Coupe Parish Sheriff and the Louisiana Commission on Law Enforcement and consists of federal funds and a local match. The expenditures are direct equipment and supply expenses.

**CCPS**

This fund is used to account for the Office of Community Oriented Policing Services (COPS) grant awarded to the Pointe Coupe Parish Sheriff. The COPS grant is used to fund an increase in the number of law enforcement officers interacting with members of the community. The expenditures are for direct payroll and benefit expenses. The grant is for a three-year period and consists of federal funds and an increase in the local match each year.

**LAW ENFORCEMENT EQUIPMENT**

This fund is used to account for the United States Bureau of Justice Assistance grant awarded to the Pointe Coupe Parish Sheriff as a sub-grant passed through the Pointe Coupe Parish Police Jury. Expenditures of this fund are for direct equipment purchases. The grant consists of a federal match of 99,999 and a local match of 18,000.

**Pointe Coupee Parish Sheriff  
New Orleans, Louisiana  
SPECIAL REVENUE FUNDS**

Combining Balance Sheet, June 30, 1999

	GRASS RESPONSE TEAM	CORES	EQUIPMENT	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>				
<i>Assets:</i>				
Cash and cash equivalents	\$ 1,139	\$ 0	\$ 1	\$ 1,139
Receivables	6,037	40,142	0	46,179
Due from other funds	0	0	0	0
Total Assets	\$ 7,176	\$ 40,142	\$ 1	\$ 47,319
<b>LIABILITIES AND FUND EQUITY</b>				
<i>Liabilities:</i>				
Accounts and salaries payable	\$ 0	\$ 0	\$ 1	\$ 1
Due to other funds	7,180	42,142	0	49,322
Total Liabilities	7,180	42,142	1	49,323
<i>Equity and Other Credits:</i>				
Unreserved - designated	0	0	0	0
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	\$ 7,180	\$ 42,142	\$ 1	\$ 49,323

The accompanying notes are an integral part of this statement.

**Pointe Coupee Parish Sheriff  
New Roads, Locations  
SPECIAL REVENUE FUNDS**

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1999**

REVENUES	HOME		CRISIS RESP.	GDPG	TOTAL (MEMORANDUM ONLY)
	DETEM.	TEAM			
<b>Intergovernmental revenues:</b>					
Federal grants	\$ 2,303	\$ 23,047	\$	\$ 104,718	\$ 130,128
Interest	0	0	0	0	0
<b>Total revenues</b>	<b>2,303</b>	<b>23,047</b>	<b>0</b>	<b>104,718</b>	<b>130,128</b>
<b>EXPENDITURES</b>					
<b>Public safety:</b>					
Personal services and related benefits	2,303	0	238,040		242,363
General operations	0	0	0		0
Supplies	0	31,019	0		31,019
Capital outlays	0	0	0		0
Other expenses	0	0	0		0
<b>Total expenditures</b>	<b>2,303</b>	<b>31,019</b>	<b>238,040</b>		<b>271,321</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(7,872)</b>	<b>(13,321)</b>		<b>(21,193)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in/out	0	0	75,221		75,221
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>75,221</b>		<b>75,221</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES</b>	<b>0</b>	<b>(7,872)</b>	<b>0</b>		<b>7,872</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>7,872</b>	<b>0</b>		<b>7,872</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>

The accompanying notes are an integral part of this statement.

**PACIFIC COASTERS PARISH SHERRIFF  
New Bonds, Incisions**

**CAPITAL PROJECT FUNDS**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**PSM Capital Projects Fund -**

To account for the PSM grant used for the development of an emergency communication system. Expenditures of this fund are for direct equipment purchase and contractual expenses. Federal funds are the only source of revenue for this fund.

**Construction Fund -**

To account for the construction of a parish central communications center funded through local and state funds.

Pointe Coupee Parish Street  
New Roads, Louisiana  
CAPITAL PROJECT FUNDS

Combining Balance Sheet, June 30, 1999

	FEMA EQUIPMENT	COMMUNICATION CONSTRUCTION	TOTAL (MEMORANDUM ONLY)
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Cash and cash equivalents	\$ 1,585,725	\$ 33	\$ 1,585,758
Due from other funds	<u>                  </u>	<u>11,857</u>	<u>11,857</u>
Total Assets	<u>\$ 1,585,725</u>	<u>\$ 12,000</u>	<u>\$ 1,597,725</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts and salaries payable	\$ 17,268	\$ 0	\$ 17,268
Due to other funds	11,857	0	11,857
Grant advances	<u>1,326,799</u>	<u>0</u>	<u>1,326,799</u>
Total Liabilities	<u>1,355,924</u>	<u>0</u>	<u>1,355,924</u>
Equity and Other Credits:			
Unreserved - designated	<u>28,838</u>	<u>12,000</u>	<u>40,838</u>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<u>\$ 1,384,762</u>	<u>\$ 12,000</u>	<u>\$ 1,396,762</u>

The accompanying notes are an integral part of this statement.



**Pointe Coupee Parish Sheriff  
New Roads, Louisiana  
CAPITAL PROJECT FUNDS**

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1999**

REVENUES	FEMA		TOTAL (MEMORANDUM ONLY)
	EQUIPMENT	COMMUNICATION CONSTRUCTION	
<b>Intergovernmental revenues:</b>			
Federal grants	\$ 64,204	\$ 0	\$ 64,204
Interest	20,674	0	20,674
<b>Total revenues</b>	<b>84,878</b>	<b>0</b>	<b>84,878</b>
<b>EXPENDITURES</b>			
<b>Public safety:</b>			
Personal services and related benefits	0	0	0
General operations	20,250	0	20,250
Supplies	0	0	0
Capital outlays	34,650	0	34,650
Other expenses	0	0	0
<b>Total expenditures</b>	<b>64,204</b>	<b>0</b>	<b>64,204</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>20,674</b>	<b>0</b>	<b>20,674</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in(out)	0	(12,000)	12,000
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>(12,000)</b>	<b>12,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES</b>	<b>20,674</b>	<b>(12,000)</b>	<b>(32,674)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 20,674</b>	<b>\$ (12,000)</b>	<b>\$ (32,674)</b>

The accompanying notes are an integral part of this statement.

**BOEOTE COUNTY PARISH SHERIFF**  
**New Roads, Louisiana**

**FISCAL YEAR TYPE - SOURCE FUND**

**SHERIFF'S FUND**

The Sheriff's Fund accounts for funds held in civil suits, Sheriff's sales, and attachments. It also accounts for collections of bonds, fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

**TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1894, 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.

**LINER ACCOUNT**

The liner account is used to deposit funds paid for judicial penalties on imposed by justice. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

**COMMISSIONARY FUND**

This fund was established to provide commissary services to prisoners. The net proceeds of commissary sales are used for inmate welfare and other inmate related expenditures.

**INMATE TRUST FUND**

This fund was established as a holding account for prisoner deposits. Money orders or cash are received from the prisoners and deposited into this account and held in the amount until requested.

Pointe Coupee Parish Sheriff  
New Roads, Louisiana  
FISCAL YEAR FUNDING - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINES FUND	CORRE- SARY FUND	PRISON FUND	TOTAL
<b>ASSETS</b>						
Cash and cash equivalents	\$ 12,522	\$ 55,158	\$ 15,417	\$ 3,187	\$ 2,810	\$ 89,094
<b>TOTAL ASSETS</b>	<u>12,522</u>	<u>55,158</u>	<u>15,417</u>	<u>3,187</u>	<u>2,810</u>	<u>\$ 89,094</u>
<b>LIABILITIES</b>						
Due to taxing bodies and others	12,522	55,158	15,417	3,187	2,810	\$ 89,094
<b>TOTAL LIABILITIES</b>	<u>\$ 12,522</u>	<u>\$ 55,158</u>	<u>\$ 15,417</u>	<u>\$ 3,187</u>	<u>\$ 2,810</u>	<u>\$ 89,094</u>

Parish Council Parish Sheriff  
New Iberia, Louisiana  
**FIDUCIARY FUNDS - AGENCY FUNDS**

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

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINES FUND	COMMIS- SARY FUND	SENATE FUND	TOTAL
<b>BALANCES AT BEGINNING OF YEAR</b>	\$ 12,007 \$	181,898 \$	73,150 \$	34,843 \$	3,489 \$	270,887
<b>ADDITIONS</b>						
Deposits:						
Sheriff's Sales	239,115					239,115
Bonds	8,191					8,191
Fines and Costs			253,551			253,551
Other deposits	343,616		2,830	48,548	3,589	398,583
Taxes, etc. paid to tax collector		11,892,189				11,892,189
Total additions	598,927	11,892,189	256,381	48,548	3,589	12,199,334
Total	608,524	12,058,248	258,340	54,859	8,077	13,088,048
<b>REDUCTIONS</b>						
Taxes, fees, etc., distributed to taxing bodies and others		12,084,098				12,084,098
Deposits rolled to:						
Sheriff's General Fund	87,141		38,358			125,499
Police jury			123,847			123,847
District Attorney			45,003			45,003
Clerk of Court	45,471		11,154			56,625
Indigent administrator board			58,381			58,381
Attorneys, appraisers, etc.	187,386					187,386
Other settlements	269,031		38,965			308,000
Other reductions:						
Purchases - nonrevenue				42,352		42,352
Total reductions	598,907	12,084,098	313,903	42,352	0	12,949,300
<b>BALANCES AT END OF YEAR</b>	\$ 70,522 \$	55,199 \$	16,812 \$	5,462 \$	3,418 \$	81,814

# MAJOR & MORRISON

CERTIFIED PUBLIC ACCOUNTANTS

WAR E. MAJOR, CPA, PC  
JOHN L. MORRISON III, CPA, PC  
JOHN B. CARABOOK, CPA, PC

MEMPHIS  
AMERICAN DIVISION OF  
CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT MEMBERSHIP  
STATEMENT OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## 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 Paul Raymond Smith  
Pointe Coupee Parish Sheriff  
New Roads, Louisiana

We have audited the general purpose financial statements of the Pointe Coupee Parish Sheriff, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 29, 1998, which was qualified because insufficient audit evidence exists to support the Pointe Coupee Parish Sheriff's disclosures with respect to the New JERS Lease. Except as discussed in the preceding sentence, 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 Pointe Coupee Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS, which is described in the accompanying schedule of findings and questioned costs as item 98-2.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Pointe Coupee Parish Sheriff's internal control over financial reporting in order to determine appropriate procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Pointe Coupee Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying Corrective Action Plan for Correct Year Audit Findings as Finding 98-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that

are also considered material weaknesses. HOWEVER, WE BELIEVE THE REPORTABLE CONDITIONS DESCRIBED ABOVE ARE MATERIAL WEAKNESSES.

We also noted other matters involving the INTERNAL CONTROL structure and its operation that we have reported orally to the management of the Pointe Coupee Parish Sheriff.

This report is prepared for the information of the Pointe Coupee Parish Sheriff, Federal auditing agencies, pass-throughs notified, and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

*Major + Managers*

Major + Managers  
New Orleans, Louisiana  
December 20, 1999

**POINTE COUPEE PARISH SHERIFF**  
**New Roads, Louisiana**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 1999**

**SECTION I - SUMMARY OF AUDITOR'S REPORT**

**Financial Statements**

Type of auditor's report issued	Qualified
Internal control over financial reporting	
Material weaknesses identified?	<u>  </u> Yes <u>  </u> No
Reportable conditions (deficiencies) considered to be material weaknesses?	<u>  </u> Yes <u>  </u> No none reported
Noncompliance material to financial statements noted?	<u>  </u> Yes <u>  </u> No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**Finding #1-1**

**Criteria:** For control purposes, any two functions are incompatible if the same person can both perpetrate and conceal errors or irregularities in the normal course of that person's duties.

**Condition:** During the course of the audit we noted the lack of segregation of duties in processing cash transactions.

**Effect:** The condition noted above increases the risk of a defalcation or misappropriation of funds and increases the risk of errors in the recording of transactions.

**Cause:** Lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles cash transactions without intervention by another person.

**Recommendation:** We recommend that steps be taken to segregate duties in processing cash transactions.

**Management's Response:** Because of limited accounting personnel total segregation of accounting duties will not be possible or cost beneficial. However, management will revise accounting procedures and make internal control improvements that are practical.

**Finding #1-2**

**Criteria:** LA-REG-1995-03 states that "the proposed budget for a registrar of voters and independently elected parish offices (including the office of assessor, clerk of district court, coroner, district attorney, and sheriff) shall be completed and made available for public inspection as provided for in R.S. 39:1267 no later than fifteen days prior to the beginning of each fiscal year."

**Condition:** The Pointe Coupee Parish Sheriff's fiscal year ending June 30, 1999 budget was not advertised and made available for public inspection until August 13, 1998, which does not meet the fifteen day period prior to the beginning of the fiscal year as required by RS 39:1267.03.

**FOURTH COUNCIL PAPER SERIES**  
**New Roads, Louisiana**  
**Schedule of Meetings and Decisional Costs**  
**For the Year Ended June 30, 1988**

**Context:** Upon tests of compliance it was noted that the fiscal year ended June 30, 1988 budget was not submitted in the official journal until August 13, 1988 with the public hearing to take place on August 24, 1988.

**Effect:** Results is a compliance violation of RS 38:1505(B).

**Cause:** Change in office personnel prior to the time of budget preparation and advertisement leading to the lateness of submission for approval and public hearing.

**Recommendation:** We recommend management take extra steps to insure that budgets are completed, advertised, and hearings held on time in accordance with Louisiana revised statute.

**Management's Response:** Management has indicated that additional steps will be taken to prevent this from occurring again. They have re-emphasized the budget procedures and are more fully informed of budget submission time periods and have informed responsible office personnel of the situation.



**POINTE COUPE PARISH SHERIFF**  
**New Roads, Louisiana**

**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 1988**

RCF. NO.	FISCAL YEAR Findings Initially Closed	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
<b>Section I - Internal Control and Compliance Material to the Financial Statements:</b>				
181 Cont #1	FY88	Lack of segregation.	Initially	Total segregation is impractical. Will make cost effective improvements.
<b>Section II - Internal Control and Compliance Material to (Public) Boards:</b>				
<b>No Findings.</b>				
<b>Section III - Management Letters</b>				
<b>No Findings.</b>				

**FOURTH COUSIN PARISH SHERIFF**  
**New Roads, Louisiana**

**Comprehensive Audit Report Form 502**  
**Current Year Audit Findings**  
**For the Year Ended June 30, 1999**

<u>Inf. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Need of Control</u> <u>EXISTING</u>	<u>Anticipated</u> <u>Completion</u>
99-1	lack of segregation.	Due to the size of the Fourth Cousin Parish Sheriff's Office, total segregation of accounting function is impractical. Management will revise accounting procedures and make internal control improvements that are cost effective.	1. Partial	Ongoing
99-2	violation of 15A R.S. 1305.181 Compliance & Submitting of proposed budget.	Additional steps will be instituted to improve the budget in addition to time by increasing aware of time deadlines and informing responsible office personnel.	1. Partial	8/31/99

Section 21 - Internal Control and Compliance Material to Federal Awards:

No Findings.

Section 22 - Management Letter

No Findings.