

ALLEN PARISH SHERIFF
Oberlin, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

In planning and performing my audit of the general purpose financial statements of the Allen Parish Sheriff for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

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



West Monroe, Louisiana
December 16, 1996



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

HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Sheriff, a component unit of the Allen Parish Police Jury, as of June 30, 1996, and for the year then ended, and have issued my report thereon dated December 16, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Allen Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may 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.

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AND FINANCIAL REPORTING

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ALLEN PARISH SHERIFF
Oberlin, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1996

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

A handwritten signature in black ink, appearing to be 'West Monroe', written in a cursive style.

West Monroe, Louisiana
December 16, 1996



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

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AND FINANCIAL REPORTING

HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Sheriff, a component unit of the Allen Parish Police Jury, as of June 30, 1996, and for the year then ended, and have issued my report thereon dated December 16, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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

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

ALLEN PARISH SHERIFF

Oberlin, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, etc.

	TAX COLLECTOR FUND	SHERIFF'S FUND	INMATE WELFARE FUND	COMMISSION ON AGING	TOTAL
REDUCTIONS: (CONTD.)					
Deposits settled to: (Contd.)					
Crime lab		\$23,620			\$23,620
Attorneys, appraisers, etc.		5,883			5,883
Litigants		385,455			385,455
Other settlements		17,575			17,575
Other reductions		39,261	\$487	\$3,477	43,225
Total reductions	<u>5,845,700</u>	<u>1,207,514</u>	<u>487</u>	<u>3,477</u>	<u>7,057,178</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1996					
	<u>\$47,813</u>	<u>\$218,445</u>	<u>\$6,308</u>	<u>\$301</u>	<u>\$272,867</u>

(Concluded)

ALLEN PARISH SHERIFF
Oberlin, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1996

	TAX COLLECTOR FUND	SHERIFF'S FUND	INMATE WELFARE FUND	COMMISSION ON AGING	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995	\$12,769	\$210,948	\$4,841	\$351	\$228,909
ADDITIONS					
Deposits:					
Sheriff's sales		390,978			390,978
Fines, forfeitures, & costs		314,753			314,753
Garnishments		492			492
Bonds		482,208			482,208
Other deposits		26,580	1,954	3,427	31,961
Taxes, fees, etc., paid to tax collector	5,880,744				5,880,744
Total additions	5,880,744	1,215,011	1,954	3,427	7,101,136
Total	5,893,513	1,425,959	6,795	3,778	7,330,045
REDUCTIONS					
Taxes, fees, etc. distributed to taxing bodies and others	3,242,573				3,242,573
Deposits settled to:					
State agencies	74,929	16,630			91,559
Sheriff's General Fund	925,143	262,553			1,187,696
Police jury	1,603,055	246,478			1,849,533
District attorney		72,808			72,808
Judicial expense fund		23,636			23,636
Clerk of court		39,024			39,024
Indigent defender board		74,591			74,591

(Continued)

ALLEN PARISH SHERIFF
Oberlin, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	TAX COLLECTOR FUND	SHERIFF'S FUND	INMATE WELFARE FUND	COMMISSION ON AGING	TOTAL
ASSETS					
Cash and cash equivalents	<u>\$47,813</u>	<u>\$218,445</u>	<u>\$6,308</u>	<u>\$301</u>	<u>\$272,867</u>
LIABILITIES					
Due to taxing bodies and others	<u>\$47,813</u>	<u>\$218,445</u>	<u>\$6,308</u>	<u>\$301</u>	<u>\$272,867</u>

ALLEN PARISH SHERIFF
Oberlin, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1996

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

SHERIFF'S FUND

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

INMATE WELFARE FUND

The Inmate Welfare Fund accounts for monies earned by the individual prisoners for work performed in the parish while incarcerated. For the welfare of all prisoners, ten percent of all monies earned by the prisoners is retained in the fund and used to purchase personal items, such as shoes and recreational equipment. Any balances remaining at the end of the individuals' sentences are returned to them upon their release from jail.

COMMISSION ON AGING

The Commission on Aging accounts for monies earned from a golf tournament and food sales at various events. All funds are expended to provide food and plaques for senior citizen events and to cover expenses of Senior Citizen Day at the Allen Parish Fair.

SUPPLEMENTAL INFORMATION SCHEDULES

ALLEN PARISH SHERIFF
 Oberlin, Louisiana
 Notes to the Financial Statements (Continued)

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR NAME/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>CONSUMED/ EXPENDED</u>
U S DEPARTMENT OF EDUCATION Passed through Louisiana Department of Education - Safe and Drug-Free Schools and Communities	84.186	<u>1,382</u>
Total Federal Financial Assistance		<u><u>\$4,167</u></u>

ALLEN PARISH SHERIFF

Oberlin, Louisiana

Notes to the Financial Statements (Continued)

5. CHANGES IN AGENCY FUND BALANCES

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

	Balance July 1, 1995	Additions	Reductions	Balance June 30, 1996
Tax Collector Fund	\$12,769	\$5,880,744	(\$5,845,700)	\$47,813
Sheriff's Fund	210,948	1,215,011	(1,207,514)	218,445
Inmate Welfare Fund	4,841	1,954	(487)	6,308
Commission on Aging	351	3,427	(3,477)	301
Totals	<u>\$228,909</u>	<u>\$7,101,136</u>	<u>(\$7,057,178)</u>	<u>\$272,867</u>

6. LITIGATION AND CLAIMS

At June 30, 1996, the Allen Parish Sheriff is involved in several lawsuits. In the opinion of legal counsel for the sheriff, resolution of these lawsuits will not result in a material liability to the sheriff.

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

The Allen Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Allen Parish Police Jury.

8. FEDERAL FINANCIAL ASSISTANCE

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR NAME/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>CONSUMED/ EXPENDED</u>
U S DEPARTMENT OF AGRICULTURE Passed through Louisiana Department of Agriculture - Food Distribution Program	10.550	\$2,785

ALLEN PARISH SHERIFF

Oberlin, Louisiana

Notes to the Financial Statements (Continued)

4. PENSION PLAN

Substantially all employees of the Allen Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (system), a cost sharing, multiple-employer defined benefit 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 are between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 per cent for all service rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100 per cent 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 do not withdraw their employee contributions may retire at or after age 55 and receive the benefits 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 the 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 Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 per cent of their annual covered salary and the Allen Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 per cent of annual covered payroll. Contributions to the system also include one-half of one per cent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Allen Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Allen Parish Sheriff's contributions to the system for the years ending June 30, 1996, 1995, and 1994, were \$32,691, \$22,588, and \$22,975, respectively, equal to the required contributions for each year.

ALLEN PARISH SHERIFF

Oberlin, Louisiana

Notes to the Financial Statements (Continued)

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

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

2. RECEIVABLES

The General Fund receivables of \$51,228 at June 30, 1996, are as follows:

Class of receivables:

Ad valorem taxes	\$3,021
State supplemental pay	5,171
Other grants	4,457
Local funds	6,216
Fees, charges, and commissions for services:	
Commissions on licenses, taxes, etc.	5,156
Civil and criminal fees	9,204
Court attendance	560
Transportation of prisoners	1,275
Feeding and keeping prisoners	16,015
Miscellaneous	<u>153</u>
Total	<u>\$51,228</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1996, follows:

Balance at July 1, 1995	\$460,810
Additions	88,578
Deletions	<u>(70,380)</u>
Balance at June 30, 1996	<u>\$479,008</u>

ALLEN PARISH SHERIFF
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These deposits are held in the name of the pledging fiscal agent bank holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1996, are secured as follows:

Bank balances	<u>\$713,109</u>
Federal deposit insurance	\$332,873
Pledged securities (uncollateralized)	<u>4,029,366</u>
Total	<u>\$4,362,239</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

G. INVENTORY

Inventory at June 30, 1996, consist of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10.550). Inventory items are valued at unit prices established by the USDA and recorded as expenditures under the consumption method, using the first-in, first-out (FIFO) cost flow assumption.

II. VACATION AND SICK LEAVE

After six months of service, employees are granted from one to two weeks of non-cumulative vacation leave annually. Sick leave is granted at the discretion of the sheriff. At June 30, 1996, there are no vested leave benefits which require disclosure in conformity with generally accepted accounting principles.

ALLEN PARISH SHERIFF
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

Expenditures

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

Other Financing Sources

Donations and forfeitures are accounted for as other financing sources and are recognized when the underlying events have occurred.

E. BUDGET PRACTICES

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Allen Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not utilized.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the sheriff has cash (book balances) totaling \$664,272, as follows:

Demand deposits	\$6,609
Interest bearing demand deposits	557,663
Certificate of deposit	<u>100,000</u>
Total	<u>\$664,272</u>

ALLEN PARISH SHERIFF

Oberlin, Louisiana

Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING

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

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on demand deposits is recorded at the end of each month when the interest has been earned and credited by the bank to the sheriff's account. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the sheriff. Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services have been treated as susceptible to accrual.

ALLEN PARISH SHERIFF

Oberlin, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds and are described as follows:

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Fund - Agency Funds

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

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the General Fund and the related assets are reported in the general fixed assets account group. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 1 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 99 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There is no long-term debt at June 30, 1996.

ALLEN PARISH SHERIFF

Oberlin, Louisiana

Notes to the Financial Statements (Continued)

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

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

B. FUND ACCOUNTING

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

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

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

ALLEN PARISH SHERIFF
Oberlin, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of 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 sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Statement B

ALLEN PARISH SHERIFF
 Oberlin, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual, etc.

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS OF REVENUES OVER EXPENDITURES	\$141,842	\$89,844	(\$51,998)
OTHER FINANCING SOURCES			
Donations		3,050	3,050
Sale of fixed assets	100		(100)
Forfeitures	1,833	1,833	
Total other financing sources	1,933	4,883	2,950
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	143,775	94,727	(49,048)
FUND BALANCE AT BEGINNING OF YEAR	342,097	342,037	(60)
FUND BALANCE AT END OF YEAR	\$485,872	\$436,764	(\$49,108)

(Concluded)

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF
Oberlin, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$780,000	\$783,621	\$3,621
Intergovernmental revenues:			
Federal grants		4,637	4,637
State grants:			
State revenue sharing (net)	128,664	127,762	(902)
State supplemental pay	65,600	62,773	(2,827)
Other	28,110	29,691	1,581
Local funds	178,184	145,950	(32,234)
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	22,000	27,945	5,945
Civil and criminal fees	142,000	150,805	8,805
Court attendance	4,500	4,144	(356)
Transportation of prisoners	7,500	7,570	70
Feeding and keeping of prisoners	164,400	167,707	3,307
Use of money and property	10,000	9,852	(148)
Miscellaneous	9,510	5,499	(4,011)
Total revenues	<u>1,540,468</u>	<u>1,527,956</u>	<u>(12,512)</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	880,300	894,641	(14,341)
Operating services	269,326	305,379	(36,053)
Materials and supplies	163,000	152,699	10,301
Travel and other charges	5,000	5,638	(638)
Capital outlay	81,000	79,755	1,245
Total expenditures	<u>1,398,626</u>	<u>1,438,112</u>	<u>(39,486)</u>

(Continued)

ALLEN PARISH SHERIFF
Oberlin, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$391,405	\$272,867		\$664,272
Receivables	51,228			51,228
Inventory	763			763
Office furnishings and equipment			\$479,008	479,008
TOTAL ASSETS	<u>\$443,396</u>	<u>\$272,867</u>	<u>\$479,008</u>	<u>\$1,195,271</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$6,632			\$6,632
Due to taxing bodies and others		\$272,867		272,867
Total Liabilities	<u>6,632</u>	<u>272,867</u>	NONE	<u>279,499</u>
Fund Equity:				
Investment in general fixed assets			\$479,008	479,008
Fund balance:				
Reserved for inventory	763			763
Unreserved - undesignated	436,001			436,001
Total Fund Equity	<u>436,764</u>	NONE	479,008	<u>915,772</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$443,396</u>	<u>\$272,867</u>	<u>\$479,008</u>	<u>\$1,195,271</u>

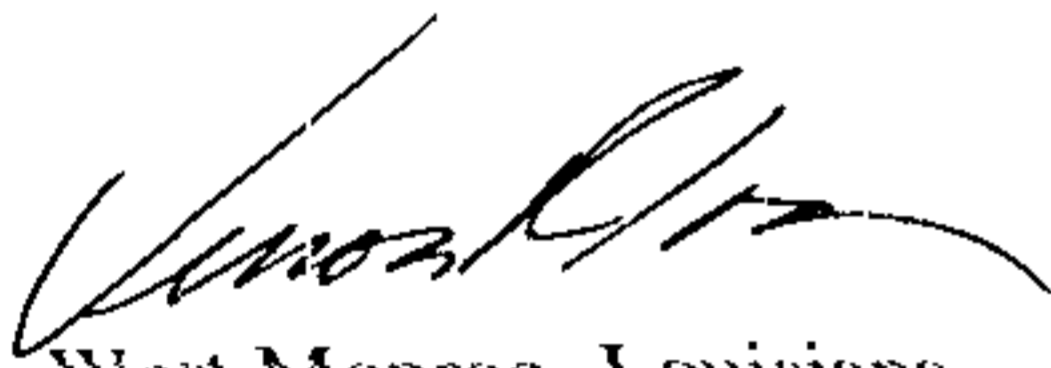
The accompanying notes are an integral part of this statement.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

ALLEN PARISH SHERIFF
Oberlin, Louisiana
Independent Auditor's Report,
June 30, 1996

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

In accordance with *Government Auditing Standards*, I have also issued a report dated December 16, 1996 on my consideration of the Allen Parish Sheriff's internal control structure and a report dated December 16, 1996 on its compliance with laws, regulations, contracts, and grants.

A handwritten signature in black ink, appearing to be 'James H. ...', written in a cursive style.

West Monroe, Louisiana
December 16, 1996



Independent Auditor's Report

HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF
Oberlin, Louisiana

I have audited the general purpose financial statements of the Allen Parish Sheriff, a component unit of the Allen Parish Police Jury, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Allen Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Allen Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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ALLEN PARISH SHERIFF
Oberlin, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1996
With Supplemental Information Schedules

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**ALLEN PARISH SHERIFF
Oberlin, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1996
With Supplemental Information Schedules**

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

Release Date MAR 26 1997

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT