

**MANHATTAN PARISH SHELTER**  
**MANHATTAN PARISH DETENTION CENTER**  
**MEMPHIS, TENNESSEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

1. **STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES -- CONTINUED:**

4. **DEFERRED BOND EXPENSE**

bond issue costs and bond discounts are capitalized and amortized over the term of the respective bonds using a method which approximates the effective interest method. Total bond issue costs and bond discounts (deferred debt expenses) paid by the Manhattan Parish SHELTER was \$299,598. The amortization expense related to deferred debt expenses was \$275 for the year ended June 30, 1998.

5. **RECEIVABLES**

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

6. **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 amount of revenues and expenses during the reporting period. Actual results could differ from these estimates.

2. **CASH**

As of June 30, 1998, the Manhattan Parish Detention Center had cash totaling \$141,422, as follows:

	Proprietary fund
Cash	\$ 125
Interest bearing demand deposits	128,983
Demand deposits	7,438
<b>Total</b>	<b>\$ 141,422</b>

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding of custodial bank that is mutually acceptable to both parties. As of June 30, 1998, the Detention Center had \$141,422 in bank deposits. These deposits were secured from risk by \$100,000 of federal deposit insurance and \$100,383 (market value) of pledged securities held by the custodial bank in the name of the fiscal agent, COMB category 21.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

**KIMMEL, JACKSON & HINES**  
Baton Rouge, Louisiana  
November 27, 1998

# HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS

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

Memorable Boyd Burr  
Natchitoches Parish Sheriff  
Natchitoches Parish Detention Center  
P. O. Box 344  
Natchitoches, Louisiana 70457

We have audited the financial statements of the Natchitoches Parish Detention Center proprietary fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of and for the year ended June 30, 1994, and have issued our report thereon dated November 29, 1994.

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

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

In planning and performing our audit of the financial statements of the Natchitoches Parish Detention Center proprietary fund of the Natchitoches Parish Sheriff, Natchitoches, Louisiana, as of and for the year ended June 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

# HINES, JACKSON & HINES

MEMPHIS OFFICE OF ACCOUNTANTS

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MEMPHIS, TENNESSEE, 38101

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MEMPHIS OFFICE OF ACCOUNTANTS  
MEMPHIS

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

Honorable Boyd Star  
Wachitochas Parish Sheriff  
Wachitochas Parish Detention Center  
P. O. Box 344  
Wachitochas, Louisiana 71287

We have audited the financial statements of the Wachitochas Parish Detention Center proprietary fund of the Wachitochas Parish Sheriff, Wachitochas, Louisiana, as of and for the year ended June 30, 1994, and have issued our report thereon dated November 27, 1994.

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

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

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

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

HINES, JACKSON & HINES  
Wachitochas, Louisiana  
November 27, 1994

MONTELEONE PARISH CENTER  
MONTELEONE PARISH DETENTION CENTER  
MONTELEONE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
PAGE NO. 11B

9. **RISK MANAGEMENT**

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

**MACTHITCHER PARISH SCHOOL**  
**MACTHITCHER PARISH DETENTION CENTER**  
**MACTHITCHER, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1964**

**7. DEFERRED LEASE CAPITAL AND OPERATING LEASES**

The Macthitcher Parish Detention Center leases equipment and furniture and fixtures through arrangements classified as capital lease obligations. At June 30, 1964, the total present value of minimum payments required under the Macthitcher Parish's leases are \$178,348.

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

Year Ending June 30,	Amount
1967	\$ 48,750
1968	66,250
1969	66,250
2000	45,381
2001	45,381
Total	<u>427,362</u>
Less amount representing taxes	(249,014)
Present value of future minimum lease payments	<u>\$ 178,348</u>

**8. LONG TERM DEBT**

The following is a summary of the long-term debt of the Macthitcher Parish Detention Center for the year ended June 30, 1964:

	Interest Rate	Maturity Date	Amount Issued	Outstanding
Revenue Bonds Certificates of Indebtedness	5.25-7.25	08/01/15	\$1,400,000	\$1,400,000
Construction note	8.25%	02/01/66	100,000	100,000
	8.00%	07/01/61	120,718	120,718
<b>TOTAL</b>			<u>\$1,620,718</u>	<u>\$1,620,718</u>

The annual requirements to amortize all debt outstanding as of June 30, 1964 including interest payments of \$3,183,586 are as follows:

Year Ended June 30,	Revenue Bonds	Certificates of Indebtedness	Construction Note	Total
1965	\$ 184,785	28,400	\$ 22,204	\$ 435,389
1966	184,310	28,204	22,204	434,718
1967	260,000	28,204	22,204	410,408
1968	258,280	28,421	22,204	408,905
1969	258,180	28,204	22,204	408,588
Thereafter	<u>2,021,880</u>	<u>100,888</u>	<u>0</u>	<u>2,122,768</u>
<b>TOTAL</b>	<u>\$2,786,345</u>	<u>\$ 467,348</u>	<u>\$ 22,204</u>	<u>\$3,275,907</u>

**MACHICHOUCHE PARISH DETENTION CENTER  
MACHICHOUCHE, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
JUNE 30, 1988**

3. CLASS CONTINGENT

Even though the pledged securities are considered unaffiliated (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1529 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Detention Center that the federal agent has failed to pay deposited funds upon demand.

3. INVESTMENTS

Investments, money market accounts which only invest in government backed securities, are stated at cost which approximates market value. At June 30, 1988, the Machicouche Parish Detention Center had \$440,818 in money market accounts.

4. REVENUE RECEIVABLE

Accounts receivable in the amount of \$40,893 at June 30, 1988 as shown on Exhibit 2, are shown below. The estimated amount of receivable determined to be collectible at June 30, 1988 are \$0.

Proprietary Fund Type		
Charges for services		\$ 28,288
Other		12,605
Total		<u>\$ 40,893</u>

5. PLANT AND EQUIPMENT

A summary of the Machicouche Parish Detention Center's plant and equipment at June 30, 1988 follows:

	Straight-Line Rate	Cost	Accumulated Depreciation	Net	Depreciation This Year
Buildings	38 YRS	\$2,830,571	\$ 21,820	\$2,808,751	\$ 21,820
Equipment	5-7 YRS	122,727	8,828	113,899	8,828
Furniture & Fixtures	7 yrs	270,032	8,232	261,800	8,232
Total		<u>\$3,223,330</u>	<u>\$ 38,880</u>	<u>\$2,884,450</u>	<u>\$ 38,880</u>

Changes during the year:

Balance, beginning of year	\$	\$	\$	\$	\$
Additions:					
Buildings		2,830,571	0	2,830,571	
Equipment		122,727	0	122,727	
Furniture & Fixtures		270,032	0	270,032	
Depreciation		0	128,823	128,823	
Balance, end of year		<u>\$3,223,330</u>	<u>\$ 128,823</u>	<u>\$2,894,507</u>	

**MACTACOMBS PAINE BERRY  
MACTACOMBS, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
JUNE 30, 1988**

**1. REPORT OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**C. FIXED ASSETS - CONTINUED**

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

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

**D. BAIS 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 measurement made, regardless of the measurement basis applied. The accompanying financial statements have been prepared using the modified accrual basis of accounting. Revenues are accrued when earned and measurable. Expenditures are generally recognized when the related fund liability is incurred and measurable.

**E. CASH**

Cash includes not only cash on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty.

State law authorizes the sheriff to deposit funds in interest bearing accounts, certificates of deposit or other investments as permitted by law with a state bank organized under Louisiana law and national banks having their principal offices in Louisiana.

**F. DUPLICATE PAYABLE FROM OTHER FUNDS**

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are recorded. As June 30, 1988, the Debtless Office, proprietary fund, owed the general fund \$250,000.



**WATCHITOCHER PARISH SHERIFF**  
**WATCHITOCHER PARISH DETENTION CENTER**  
**WATCHITOCHER, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 87 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district, which includes administering the parish jail system. Construction on the Watchitocher Parish Detention Center was completed and the first prisoners were received on June 18, 1998.

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

4. **PROPRIETARY FUNDS**

The Watchitocher Parish Detention Center is a component unit, proprietary fund, of the Watchitocher Parish Sheriff. Information included in the these financial statements are also included in the Sheriff's annual general purpose financial statements.

5. **FUND ACCOUNTING**

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

**Enterprise Fund**

The Enterprise Fund is used to account for operations

(a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or

(b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

6. **FIXED ASSETS**

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

WATCHDOCK PARISH Sheriff  
 RECREATION SWIMS DEPARTMENT CENTER  
 WATCHDOCK, LOUISIANA  
 STATEMENT OF CASH FLOWS - PROSPECTIVE FUND TYPE  
 FOR THE YEAR ENDING JUNE 30, 1982

	<u>1982</u>
<b>CASH FLOWS RECEIVED BY/PAID IN OPERATING ACTIVITIES</b>	
Net operating loss	
Adjustments to reconcile net loss to net cash provided by/used in operating activities	4 (176,211)
Depreciation	
Amortization	28,872
Increase/Decrease in operating assets	492
Accounts Receivable	
Revenue	
Other	(28,288)
Decrease/Increase in operating liabilities	(28,755)
Accounts Payable	153,518
Accrued liabilities	<u>24,892</u>
Net cash provided by/used in operating activities	100,519
<b>CASH FLOWS PROVIDED BY/USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from issuing bonds	
Proceeds from borrowing-BankOne	3,490,000
Proceeds from borrowing-City Plans	349,000
Proceeds from borrowing-Construction note	179,500
Proceeds from borrowing-Watchdoeck Parish Sheriff, general fund	128,500
Payment for capital acquisition-building	(50,000)
Payment for capital acquisition-furniture and equipment	(100,000)
Interest paid	(214,700)
Received debt expense	<u>(200,000)</u>
Net cash provided by/used in capital and related financing activities	404,300
<b>CASH FLOWS PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	
Receipt of interest	10,000
Purchase of investments	<u>(100,000)</u>
Net cash provided by/used in investing activities	(89,999)
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	110,490
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>0</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 110,490</u>

The accompanying notes are an integral part of this statement.

KATYHOOTCHA SAGAH JOHRIFF  
 KATYHOOTCHA SAGAH JOHRIFF-Centre  
 INCORPORATED, Louisiana  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
 ACCUMULATED EARNINGS- INTERIM FISCAL YEAR  
 FOR THE YEAR ENDED JUNE 30, 1976

	<u>ENTERPRISE</u>
	<u>1976</u>
Operating Revenues	
Charges for Services	
Department of Corrections	\$ 10,000
Metairie/Orleans Parish Police Jury	0
City of Metairie/Orleans	699
Other	<u>100</u>
Total operating revenues	10,799
Operating Expenses	
Advertising	2,250
Amortization	873
Contract Labor	1,480
Deferred compensation	700
Depreciation	28,871
Food	8,200
Food supplies	1,878
Gas	880
Insurance	18,000
Insurance - employees	25,544
Maintenance and repairs	160
Medical	11,740
Miscellaneous	1,000
Office supplies	23,244
Payroll expenses	4,000
Professional services	84,000
Rent	2,785
Retirement	8,439
Salaries	188,100
Telephone	5,731
Training	18,999
Taxes	87
Utilities	20,280
Wages	700
Waste management	<u>1,847</u>
Total operating expenses	<u>388,828</u>
Operating Income/(Loss)	(378,029)
Nonoperating Revenues/(Expenses)	
Interest Income	10,000
Interest Expense	<u>(124,748)</u>
Total Nonoperating Revenues/(Expenses)	<u>(114,748)</u>
Net Income/(Loss)	(492,777)
Retained Earnings, Beginning of Year	<u>0</u>
Retained Earnings, end of year	<u>\$ (492,777)</u>

The accompanying notes are an integral part of this statement.

NATIONAL FARMERS' UNION  
 NATIONAL FARMERS' EDUCATION CENTER  
 NATIONAL FARMERS' LODGING  
 BALANCE SHEET - CONSOLIDATED FUND TYPE  
 JUNE 30, 1968

EXHIBIT A

ASSETS		
Cash		\$ 146,438
Investments		466,848
Receivables		
Members		20,288
Other		19,778
Fixed assets, net		3,002,508
Deferred debt expense		<u>    208,719</u>
Total assets		<u>\$4,832,821</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities		
Accounts payable		\$ 153,038
Accounts liabilities		30,442
Due to general fund		388,852
Notes and lease obligations		<u>    4,282,058</u>
Total liabilities		4,747,500
<b>FUND BALANCE</b>		
Unreserved and undesignated		<u>    (82,878)</u>
Total fund equity		<u>    (82,878)</u>
Total liability and fund balance		<u>\$4,832,821</u>

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS

**HINES, JACKSON & HINES**

REGISTERED PUBLIC ACCOUNTANTS

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SERVING**INDEPENDENT AUDITORS' REPORT ON  
THE FINANCIAL STATEMENTS**

Honorable Boyd Durr  
Wachitochas Parish Sheriff  
Wachitochas Parish Detention Center  
P. O. Box 248  
Wachitochas, Louisiana 71687

We have audited the accompanying financial statements of the Wachitochas Parish Detention Center proprietary fund of the Wachitochas Parish Sheriff, Wachitochas, Louisiana, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Wachitochas Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Wachitochas Parish Detention Center proprietary fund of the Wachitochas Parish Sheriff, Wachitochas, Louisiana, as of June 30, 1996, and the results of its operations and cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated November 23, 1996 on our consideration of the Wachitochas Parish Detention Center's internal control structure and a report dated November 27, 1996 on its compliance with laws and regulations.

**HINES, JACKSON & HINES**

Wachitochas, Louisiana

November 27, 1996

HATCHINGTON POLICE DEPARTMENT  
 HATCHINGTON POLICE DEPARTMENT CENTER  
 HATCHINGTON, MISSISSIPPI  
 ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDING JUNE 30, 1995

C O N T E N T S

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MACCHITOCHEM PARISH Sheriff  
MACCHITOCHEM PARISH DETENTION CENTER  
MACCHITOCHEM, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

6. RETIREMENT PLAN

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

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 55 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 average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 22 but less than 28 years, 2.75 percent if total service is at least 28 but less than 30 years, and 3 percent if total service is at least 30 years. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final-average salary is the employee's average salary over the 18 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefits accrued to their date of termination. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefits to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Sheriff's Pension & Relief Fund, Monroe, Louisiana, 71216-0143 or by calling (318) 342-3188.

Contributions to the system include one-half of the percent of the taxes above to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute 2.7 percent of their salary to the system and requires an employer contribution equal to 1.0 percent of each covered employee's salary. As provided by Louisiana Revised Statute 11:149, 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 Macchitocchem Parish Detention Center's contributions to the system for the years ending June 30, 1998 was \$8,438, equal to the required contributions for each year.