

RECEIVED  
LEGISLATIVE AUDITOR  
02 NOV 26 AM 10:24

**LASALLE PARISH SHERIFF**  
*Jena, Louisiana*

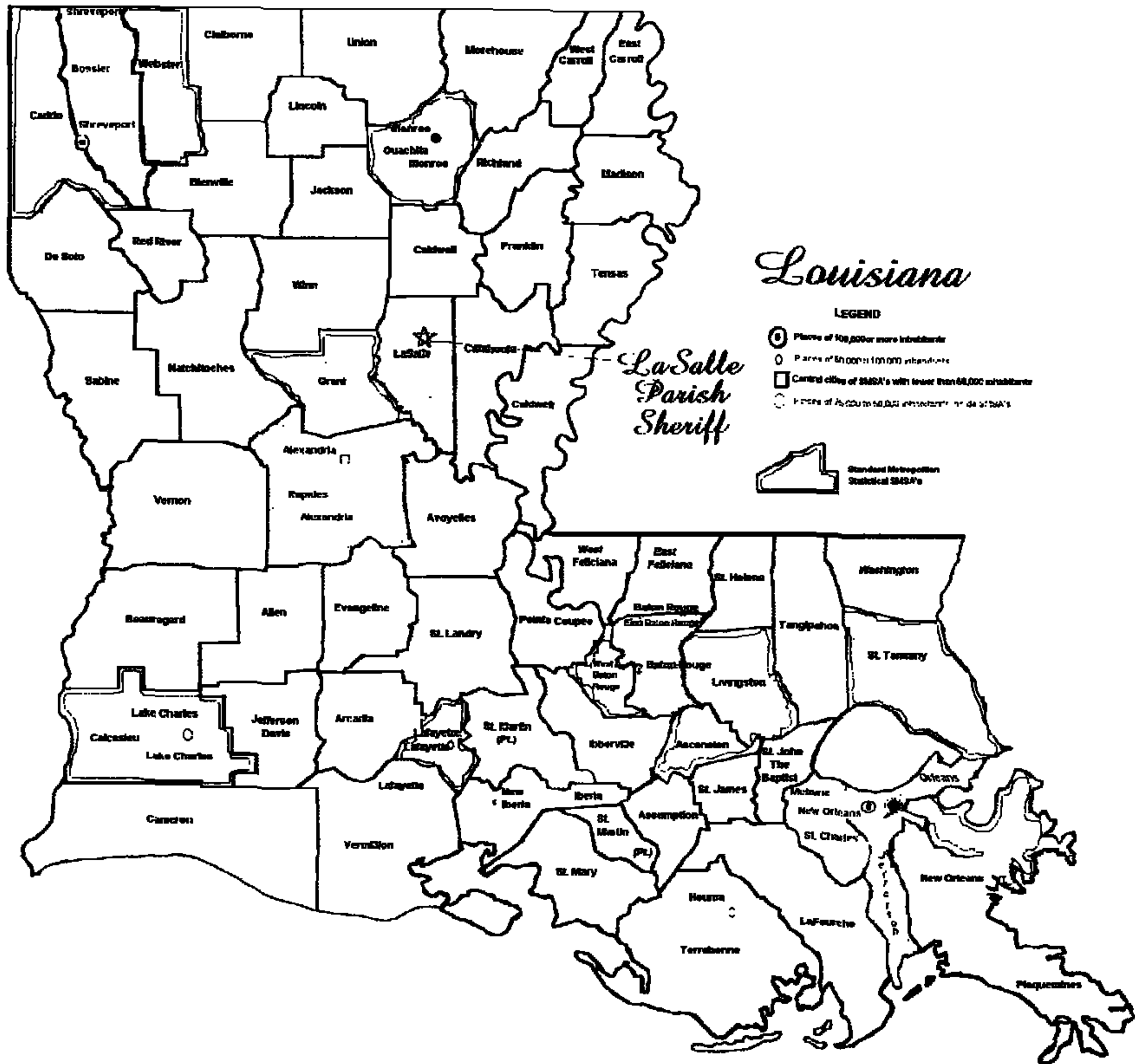
***Component Unit Financial Statements and  
Auditor's Report  
For the Year Ended June 30, 2002***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 12/11/02

# LASALLE PARISH SHERIFF

Jena, Louisiana



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 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 on-site patrols and investigations, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera, and provides assistance to other law enforcement agencies within the parish.

**LASALLE PARISH SHERIFF**

*Jena, Louisiana*

***Component Unit Financial Statements***

***And Auditor's Report***

***For the Year Ended June 30, 2002***

**C O N T E N T S**

	<u>Page No.</u>
Independent Auditor's Report On Component Unit Financial Statements And Supplemental Information	1
Independent Auditor's Report On Compliance And On Internal Control Over Financial Reporting Based On Audit of Financial Statements Performed In Accordance With Government Auditing Standards	2-3
<b>Component Unit Financial Statements:</b>	
Combined Balance Sheet - All Fund Types And Accounts - June 30, 2002	5
Combined Statement Of Revenues, Expenditures, And Changes In Fund Balance – All Governmental Fund Types For The Year Ended June 30, 2002	6
Statement Of Revenues, Expenditures, And Changes In Fund Balance – Budget GAAP Basis and Actual For The Year Ended June 30, 2002	7
Notes To Financial Statements	9-17
<b>Special Revenue – Governmental Fund Type</b>	
Combining Balance Sheet – June 30, 2002	19
Combining Statement of Revenues, Expenditures and Changes in Fund Balance June 30, 2002	20
<b>Fiduciary Fund Type - Agency Funds:</b>	
Combining Balance Sheet – June 30, 2002	22
Schedule Of Changes In Deposit Balance By Funds For The Year Ended June 30, 2002	23
<b>Supplemental Schedule – Tax Collector Fund</b>	
Statement of Collections, Distributions, and Unsettled Balance for the Period Ended June 30, 2002	25
Schedule Of Findings And Questioned Cost	26-27
Management Letter Comments	28
Management's Summary Of Prior Year Findings	29
Graphs	30

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

## INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Honorable Carl Smith  
LaSalle Parish Sheriff and  
Ex-Officio Tax Collector  
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff and Ex-Officio Tax Collector for the fiscal year ended June 30, 2002 as listed in the table of contents. These financial statements are the responsibility of the management of the LaSalle Parish Sheriff. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards in the United States of America and the *Government Auditing Standards*, by the Comptroller General of the United States of America. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1 "item D", the tax collector agency fund is prepared on the cash basis of accounting instead of the modified accrual basis as required by generally accepted accounting principles and presented for the period June 1, 2001 to June 30, 2002.

In my opinion, except for the presentation of the Tax Collector Fund on the cash basis and for the period June 1, 2001 to June 30, 2002, as discussed in the third paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parish Sheriff, Louisiana, as of June 30, 2002 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, individual funds and schedules and graphs are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the LaSalle Parish Sheriff, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

*John R. Vercher*

August 22, 2002

Jena, Louisiana

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

## **INDEPENDENT AUDITOR'S 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 Carl Smith  
LaSalle Parish Sheriff and  
Ex-Officio Tax Collector  
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff & Ex-Officio Tax Collector, Jena, Louisiana, as of and for the year ended June 30, 2002, and have issued my report thereon dated August 22, 2002. I conducted my audit in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the LaSalle Parish Sheriff, Jena, Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and 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*.

### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the LaSalle Parish Sheriff, Jena, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the component unit 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*John R. Vercher*

Jena, Louisiana

August 22, 2002

**COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

LASALLE PARISH SHERIFF  
JENA, LOUISIANA

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNTS

June 30, 2002

	Governmental		Fiduciary	Account		Total
	General	Special		Groups	(Memorandum	
	Fund	Revenue	Fund Type	General	Only)	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 67,931	\$ 419	\$ 1,850,417	\$ -0-	\$ 1,918,767	
Investments	1,103,768	-0-	-0-	-0-	1,103,768	
Receivables	30,438	273,673	-0-	-0-	304,111	
Equipment	-0-	-0-	-0-	812,203	812,203	
<b>TOTAL ASSETS</b>	<b>\$ 1,202,137</b>	<b>\$ 274,092</b>	<b>\$ 1,850,417</b>	<b>\$ 812,203</b>	<b>\$ 4,138,849</b>	
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts Payable	\$ 25,525	\$ 273,673	\$ -0-	\$ -0-	\$ 299,198	
Due To Taxing Bodies And Others	-0-	-0-	1,850,417	-0-	1,850,417	
<b>TOTAL LIABILITIES</b>	<b>\$ 25,525</b>	<b>\$ 273,673</b>	<b>\$ 1,850,417</b>	<b>\$ -0-</b>	<b>\$ 2,149,615</b>	
<b>Fund Equity:</b>						
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 812,203	\$ 812,203	
Fund Balance - Unreserved/Undesignated	1,176,612	419	-0-	-0-	1,177,031	
<b>Total Fund Equity</b>	<b>\$ 1,176,612</b>	<b>\$ 419</b>	<b>\$ -0-</b>	<b>\$ 812,203</b>	<b>\$ 1,989,234</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,202,137</b>	<b>\$ 274,092</b>	<b>\$ 1,850,417</b>	<b>\$ 812,203</b>	<b>\$ 4,138,849</b>	

The accompanying notes are an integral part of this statement.



**LASALLE PARISH SHERIFF**  
**JENA, LOUISIANA**  
**ALL GOVERNMENTAL FUND TYPES**  
*Combined Statement of Revenues, Expenditures*  
*and Changes in Fund Balances - Budget*  
**GAAP Basis and Actual**  
**For the Year Ended June 30, 2002**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<b>REVENUES</b>			
Taxes – Ad Valorem	\$ 1,473,403	\$ -0-	\$ 1,473,403
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	70,880	-0-	70,880
Prison Sponsorship	80,000	-0-	80,000
911 Appropriations	13,500	-0-	13,500
Other	72,776	3,354,201	3,426,977
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	7,304	-0-	7,304
State Revenue Sharing	85,655	-0-	85,655
Civil And Criminal Fees	120,086	-0-	120,086
Court Attendance and Cost	7,624	-0-	7,624
Feeding And Keeping Of Prisoners	88,229	-0-	88,229
Use Of Money And Property	54,847	-0-	54,847
Miscellaneous	42,478	419	42,897
Reimbursement From Prison	1,324,488	-0-	1,324,488
<b>TOTAL REVENUES</b>	<u>\$ 3,441,270</u>	<u>\$ 3,354,620</u>	<u>\$ 6,795,890</u>
<b>EXPENDITURES</b>			
Public Safety:			
Personnel Services And Related Costs	\$ 2,938,595	\$ -0-	\$ 2,938,595
Contractual Services	37,574	-0-	37,574
Maintenance, Material And Supplies	199,458	-0-	199,458
Travel	25,372	-0-	25,372
Statutory Charges	212,819	-0-	212,819
Other	21,347	-0-	21,347
Capital Outlay	152,871	-0-	152,871
Correctional Center Expense	-0-	3,354,201	3,354,201
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,588,036</u>	<u>\$ 3,354,201</u>	<u>\$ 6,942,237</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (146,766)</u>	<u>\$ 419</u>	<u>\$ (146,347)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,323,378</u>	<u>-0-</u>	<u>1,323,378</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,176,612</u>	<u>\$ 419</u>	<u>\$ 1,177,031</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF**  
**JENA, LOUISIANA**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
*Statement of Revenues, Expenditures*  
*and Changes in Fund Balances - Budget*  
**GAAP Basis and Actual**  
**For the Year Ended June 30, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes – Ad Valorem	\$ 1,473,252	\$ 1,473,403	\$ 151
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	70,880	70,880	-0-
Prison Sponsorship	80,000	80,000	-0-
911 Appropriations	-0-	13,500	13,500
Other	75,104	72,776	(2,328)
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	26,222	7,304	(18,918)
State Revenue Sharing	88,155	85,655	(2,500)
Civil And Criminal Fees	111,000	120,086	9,086
Court Attendance and Cost	4,800	7,624	2,824
Feeding And Keeping Of Prisoners	91,500	88,229	(3,271)
Use Of Money And Property	37,050	54,847	17,797
Miscellaneous	39,500	42,478	2,978
Reimbursement From Prison	1,323,185	1,324,488	1,303
<b>TOTAL REVENUES</b>	<u>\$ 3,420,648</u>	<u>\$ 3,441,270</u>	<u>\$ 20,622</u>
<b>EXPENDITURES</b>			
Public Safety:			
Personnel Services And Related Costs	\$ 2,911,897	\$ 2,938,595	\$ (26,698)
Contractual Services	-0-	37,574	(37,574)
Maintenance, Material And Supplies	218,186	199,458	18,728
Travel	40,122	25,372	14,750
Statutory Charges	231,065	212,819	18,246
Other	-0-	21,347	(21,347)
Capital Outlay	147,133	152,871	(5,738)
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,548,403</u>	<u>\$ 3,588,036</u>	<u>\$ (39,633)</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>\$ (127,755)</u>	<u>\$ (146,766)</u>	<u>\$ (19,011)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>200,000</u>	<u>1,323,378</u>	<u>1,123,378</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 72,245</u>	<u>\$ 1,176,612</u>	<u>\$ 1,104,367</u>

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

***Notes to the Financial Statements***

**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 district and ex-officio 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 on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

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

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the LaSalle Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, *the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the sheriff as an independently elected parish official.* As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff is financially independent. However, since the LaSalle Parish Police Jury has approval authority of the Sheriff's office space, capital budget and title to real property on which the office space resides, the LaSalle Parish Sheriff is considered a component unit of the LaSalle Parish Police Jury. Certain units of local government over which the sheriff exercise no oversight responsibility, such as the parish police jury, parish school board, *other independently elected parish officials, 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 parish sheriff.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

*Notes to the Financial Statements - (Cont.)*

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)**

**C. 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 relating to certain government functions or activities.

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 on 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 Funds) and fiduciary (Agency Funds). These funds are described as follows:

***General Fund***

The General Fund, as provided by Louisiana Revised Statute 33:1422, 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 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.

***Special Revenue Fund***

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

***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.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit 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 General Fund uses the following practices in recording revenues and expenditures:

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

**Notes to the Financial Statements -(Cont.)**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)**

**Revenues**

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on September 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources (Uses)**

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

**E. BUDGET PRACTICES**

The proposed budget for 2002 was made available for public inspection on May 1, 2001. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 30 days prior to the public hearing, which was held at the LaSalle Parish Sheriff's office on May 1, 2001, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff. The budget was amended for the year ended June 30, 2002.

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 balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

**F. ENCUMBRANCES**

The sheriff does not utilize encumbrance accounting.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

**Notes to the Financial Statements - (Cont.)**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)**

**G. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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 their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**H. INVENTORY**

Inventory at June 30, 2002, consists 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). The amount is not considered material, thus inventory is not presented in the financial statements.

**I. FIXED ASSETS**

Fixed assets are recorded as 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 ABSENCES**

The sheriff's office has the following policy relating to vacation and sick leave:

Employees of the sheriff's office earn two weeks of non-cumulative vacation leave each year. The sheriff's sick leave policy is 10 days per year non-cumulative.

**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.

**L. FUND EQUITY**

***Reserves***

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

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

*Notes to the Financial Statements - (Cont.)*

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)**

**L. FUND EQUITY - (CONT.)**

*Designated Fund Balance*

Designated fund balance represents tentative plans for future use of financial resources.

**M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW**

Total column on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in 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) AD VALOREM TAXES**

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the LaSalle Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

**Property Tax Calendar**

Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	On Or About October 15
Total Taxes Are Due	December 31
Penalties And Interest Are Added	January 1
Lien Date	January 1

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement	35.48	35.48	N/A

**(3) CASH AND INVESTMENTS**

*Deposits*

It is the Sheriff's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Sheriff's deposits are categorized to give an indication of the level of risk assumed by the Sheriff at year-end. The categories are describes as follows:

- *Category 1* - Insured or collateralized with securities held by the Sheriff or by its agent in the Sheriff's name.



**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

*Notes to the Financial Statements - (Cont.)*

**(3) CASH AND INVESTMENTS - (CONT.)**

- *Category 2* - Collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name.
- *Category 3* - Uncollateralized.

		<b>Book Balance 6/30/2002</b>
<b>Southern Heritage Bank</b>	Interest – Bearing Demand Deposits	\$ 141,274
	Time Deposits	2,599,232
	<b>Total Southern Heritage Bank</b>	<b>\$ 2,740,506</b>
	<b>Secured as Follows:</b>	
	FDIC ( <i>Category – 1</i> )	\$ 100,000
	Governmental Insured Securities ( <i>Category – 2</i> )	5,687,601
	<b>Total Securities Southern Heritage Bank</b>	<b>\$ 5,787,601</b>
<b>Catahoula LaSalle Bank</b>	Time Deposits	\$ 254,912
	<b>Secured as Follows:</b>	
	FDIC ( <i>Category – 1</i> )	\$ 100,000
	MUNE - HTM ( <i>Category – 2</i> )	151,155
	Unsecured ( <i>Category 3</i> )	3,757
	<b>Total Securities Catahoula LaSalle Bank</b>	<b>\$ 254,912</b>
<b>Bank of Jena</b>	Interest – Bearing Demand Deposits	\$ 140,226
	<b>Secured as Follows:</b>	
	FDIC ( <i>Category – 1</i> )	\$ 100,000
	Securities ( <i>Category 2</i> )	827,046
	<b>Total Securities Bank of Jena</b>	<b>\$ 927,046</b>

**(4) RECEIVABLES**

The receivables of \$25,038 at June 30, 2002, are as follows:

<b>Class Of Receivables</b>	<b>General Funds</b>	<b>Special Revenue</b>	<b>Agency Funds</b>	<b>Total</b>
Accounts Receivable	\$ 30,438	\$ 3,354,201	\$ -0-	\$ 3,384,639

Allowances for doubtful accounts is considered immaterial and is not presented.

**(5) CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

**Notes to the Financial Statements - (Cont.)**

**(5) CHANGES IN GENERAL FIXED ASSETS - (CONT.)**

**Equipment:**

<b>Balance June 30, 2001</b>	<b>\$ 713,558</b>
Additions	152,871
Deletions	<u>(54,226)</u>
<b>Balance June 30, 2002</b>	<b><u>\$ 812,203</u></b>

**(6) PENSION PLAN**

Substantially all employees of the LaSalle Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who can earn a least \$400 per month, and who were 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 percent for all services rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100 per cent of their 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 benefit accrued to their date of termination as indicated previously. Employees who terminated 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 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.

*Funding Policy.* Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the LaSalle Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 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 are required and available from insurance premium taxes. The contribution requirements of plan members and the LaSalle 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 LaSalle Parish Sheriff's contributions to the System for the years ending June 30, 2002, 2000, and 1999, were equal to the required contributions for each year. Pension costs to the Sheriff's Office during the year was \$123,727.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

**Notes to the Financial Statements - (Cont.)**

**(7) 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.

**(8) COMMODITIES**

During the fiscal year, the LaSalle Parish Sheriff received commodities from the Louisiana Department of Agriculture. These amounts, which are not considered material, are not presented in the financial statements.

**(9) SHERIFF'S SALARY AND EXPENSE**

The Sheriff was paid the following amounts during the "2002" fiscal year.

	<b>2002</b>
Salary	\$ 77,000
Expense	7,700
Total	\$ 84,700

**(10) 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.

**(11) REVENUE AND EXCESS REVENUE SHARING**

The revenue and excess revenue sharing funds were distributed as follows:

Tensas Basin Levee District	\$ 101
<i>LaSalle Parish:</i>	
Police Jury	67,888
School Board	84,342
Sheriff	85,655
Assessor	30,334
Ambulance Service District	13,657
Recreation District No. 5	1,308
Recreation District No. 22	2,256
Sewerage District No. 1	2,715
Nebo Fire District	1,488
Pension Funds	6,793
Eden Fire District	3,198
Little Creek Searcy Fire District	2,347
Summerville Rosefield Fire District	4,093
Whitehall Fire District	5,717
Total	\$ 311,892

**LASALLE PARISH TAX COLLECTOR**  
**Jena, Louisiana**  
**Notes to the Financial Statement- (Cont.)**

**(3) TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the collector refunds the amount due, with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. The following is a summary of taxes paid under protest:

Old Protested Taxes Paid	\$ 1,452,802
Interest Earned	299,344
New Protested Taxes Paid	<u>-0-</u>
Total	<u>\$ 1,752,146</u>

***SPECIAL REVENUE***

**LaSalle Correctional Center** – To account for the funds paid by the state to the private management company that administers and manages the prison.

**Prisoner Work Benefit** – To account for prisoner work funds.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA  
GOVERNEMENTAL FUND TYPE - SPECIAL REVENUE  
COMBINING BALANCE SHEET**

*June 30, 2002*

	<b>LaSalle Correctional Center</b>	<b>Prisoner Work Benefit</b>	<b>Total</b>
<b>ASSETS</b>			
Cash	\$ -0-	\$ 419	\$ 419
Receivables	273,673	-0-	273,673
<b>TOTAL ASSETS</b>	<b>\$ 273,673</b>	<b>\$ 419</b>	<b>\$ 274,092</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 273,673	\$ -0-	\$ 273,673
<b>TOTAL LIABILITIES</b>	<b>\$ 273,673</b>	<b>\$ -0-</b>	<b>\$ 273,673</b>
<b>FUND EQUITY:</b>			
Fund Balance- Unreserved/Undesignated	\$ -0-	\$ 419	\$ 419
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 273,673</b>	<b>\$ 419</b>	<b>\$ 274,092</b>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA  
GOVERNMENTAL FUND TYPE – SPECIAL REVENUE**

*Combining Statement of Revenue, Expenditures  
and Changes in Fund Balances  
for the Year Ended June 30, 2002*

	<u>LaSalle Correctional Center</u>	<u>Prisoner Work Benefit</u>	<u>Total</u>
<b>REVENUES</b>			
Car Wash	\$ -0-	\$ 419	\$ 419
Intergovernmental Revenue	3,354,201	-0-	3,354,201
<b>TOTAL REVENUES</b>	<u>\$ 3,354,201</u>	<u>\$ 419</u>	<u>\$ 3,354,620</u>
<b>EXPENDITURES</b>			
Prisoner Purchase	\$ -0-	\$ -0-	\$ -0-
Service Charge	-0-	-0-	-0-
Correctional Center Expenditures	3,354,201	-0-	3,354,201
<b>TOTAL EXPENDITURES</b>	<u>\$ 3,354,201</u>	<u>\$ -0-</u>	<u>\$ 3,354,201</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	\$ -0-	\$ 419	\$ 419
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	-0-	-0-	-0-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ -0-</u>	<u>\$ 419</u>	<u>\$ 419</u>

The accompanying notes are an integral part of this statement.

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

---

### **LICENSE ESCROW FUND**

The license fund holds amounts in escrow received from area merchants for purchases of hunting and fishing licenses. Merchants returning unsold license are refunded and the sold licenses portion of the escrows transferred to the State and Sheriff's General Fund.

### **CIVIL FUND**

The Civil Fund accounts for funds held in connection with civil suits, sheriff's sales, and garnishments.

### **BOND FUND**

The Bond Fund accounts for the collection of bonds, fines, costs and payment of these collections in accordance with applicable laws.

### **TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of the state and parish taxes and fees to the appropriate taxing bodies.

### **CASH SEIZURE REVENUE**

To collect and hold monies seized from illegal operations pending court orders.



**LASALLE PARISH SHERIFF  
JENA, LOUISIANA  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING BALANCE SHEET**

*June 30, 2002*

	<u>License Escrow Fund</u>	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Fund</u>	<u>Cash Seizure Revenue</u>	<u>Total</u>
<b>ASSETS</b>						
Cash	<u>\$ 1,343</u>	<u>\$ 16,994</u>	<u>\$ 93,704</u>	<u>\$ 1,753,018</u>	<u>\$ 658</u>	<u>\$ 1,850,417</u>
<b>LIABILITIES AND EQUITY</b>						
Due To Taxing Bodies And Others	<u>\$ 1,343</u>	<u>\$ 16,994</u>	<u>\$ 93,704</u>	<u>\$ 1,753,018</u>	<u>\$ 658</u>	<u>\$ 1,850,417</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,343</u>	<u>\$ 16,994</u>	<u>\$ 93,704</u>	<u>\$ 1,753,018</u>	<u>\$ 658</u>	<u>\$ 1,850,417</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF**  
**JENA, LOUISIANA**  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

*Schedule of Changes in Deposit Balance by Funds  
for the Year Ended June 30, 2002*

	License Escrow Fund	Civil Fund	Bond Fund	Cash Seizure Revenue	Tax Collector Fund	Total
<b>Deposit Balance At Beginning Of Period</b>	\$ 621	\$ 17,306	\$ 51,166	\$ 698	\$ 1,654,908	\$ 1,724,699
<b>Additions</b>						
Suits, Sales, Etc.	\$ -0-	\$ 275,274	\$ -0-	\$ -0-	\$ -0-	\$ 275,274
Cash Appearance Bonds	-0-	-0-	342,003	-0-	-0-	342,003
Garnishments	-0-	85,071	-0-	-0-	-0-	85,071
Interest Earnings	9	363	871	-0-	100,066	101,309
Taxes, Fees, Etc., Paid To Tax Collector	-0-	-0-	-0-	-0-	6,907,976	6,907,976
License Escrow	713	-0-	-0-	-0-	-0-	713
<b>Total Additions</b>	<b>\$ 722</b>	<b>\$ 360,708</b>	<b>\$ 342,874</b>	<b>\$ -0-</b>	<b>\$ 7,008,042</b>	<b>\$ 7,712,346</b>
<b>Total</b>	<b>\$ 1,343</b>	<b>\$ 378,014</b>	<b>\$ 394,040</b>	<b>\$ 698</b>	<b>\$ 8,662,950</b>	<b>\$ 9,437,045</b>
<b>Reductions</b>						
Taxes, Fees, Etc., Distributed To Taxing Bodies And Other	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 6,909,932	\$ 6,909,932
Deposits Settled To: Sheriff's General Fund	-0-	78,052	-0-	-0-	-0-	78,052
Clerk Of Court	-0-	34,327	-0-	-0-	-0-	34,327
Litigants And Other Settlements	-0-	248,641	-0-	-0-	-0-	248,641
Settlement Of Cash Appearance Bonds: Refunded Or Forfeited	-0-	-0-	290,916	-0-	-0-	290,916
Miscellaneous	-0-	-0-	9,420	40	-0-	9,460
<b>Total Reductions</b>	<b>\$ -0-</b>	<b>\$ 361,020</b>	<b>\$ 300,336</b>	<b>\$ 40</b>	<b>\$ 6,909,932</b>	<b>\$ 7,571,328</b>
<b>Deposit Balance At End Of Period</b>	<b>\$ 1,343</b>	<b>\$ 16,994</b>	<b>\$ 93,704</b>	<b>\$ 658</b>	<b>\$ 1,753,018</b>	<b>\$ 1,865,717</b>

The accompanying notes are an integral part of this statement.

*Supplemental Schedule*

**LASALLE PARISH TAX COLLECTOR**  
*Jena, Louisiana*

*Statement of Collections, Distributions,  
and Unsettled Balances  
For the Period ending  
June 30, 2002*

<b>UNSETTLED BALANCE AT JUNE 1, 2001</b>	<u>\$ 1,654,908</u>
 <b>COLLECTIONS</b>	
Ad Valorem Taxes	\$ 6,595,767
Interest On:	
Investment Interest	4,204
Escrow Account	95,862
State Revenue Sharing (Note 11)	311,892
Tax Redemption & Other	<u>317</u>
 <b>Total Collections</b>	 <u>\$ 7,008,042</u>
 <b>TOTAL</b>	 <u>\$ 8,662,950</u>
 <b>DISTRIBUTIONS</b>	
Louisiana Forestry Commission	\$ 19,963
Tensas Basin Levee District	1,874
Louisiana Tax Commission	1,442
LaSalle Parish:	
Police Jury	1,980,127
School Board	2,094,870
Sheriff	1,561,314
Assessor	358,334
Hospital District No. 1	118,400
Recreation District No. 5	29,265
Recreation District No. 10	70,422
Recreation District No. 22	37,396
Sewerage District No. 1	60,039
Ambulance Service District	212,367
Nebo Fire District	28,015
Eden Fire District	26,156
Whitehall Fire District	29,709
Little Creek/Searcy Fire Department	38,654
Summerville/Rosefield Fire Department	55,447
Pension Funds	184,721
Tax Redemptions, Etc.	<u>1,417</u>
 <b>Total Distributions</b>	 <u>\$ 6,909,932</u>
 <b>UNSETTLED BALANCE AT JUNE 30, 2002 DUE TO TAXING BODIES AND OTHERS</b>	 <u>\$ 1,753,018</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST  
For the Year Ended June 30, 2002**

I have audited the component unit financial statement of the LaSalle Parish Sheriff's Office, Jena, Louisiana, as of and for the year ended June 30, 2002 and have issued my report thereon dated August 22, 2002. I conducted my 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. My audit of the financial statements as of June 30, 2002 resulted in a qualified opinion.

**Section I Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control  
Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Compliance  
Compliance Material to Financial Statements  Yes  No

**b. Federal Awards (Not-Applicable)**

Internal Control  
Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

Type of Opinion On Compliance      Unqualified       Qualified   
For Major Programs                      Disclaimer       Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?  
 Yes  No

**c. Identification Of Major Programs:**

CFDA Number (s)	Name Of Federal Program (or Cluster)
-----------------	--------------------------------------

Dollar threshold used to distinguish between Type A and Type B Programs: \$ \_\_\_\_\_

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?  Yes  No

**LASALLE PARISH SHERIFF  
JENA LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)  
*For the Year Ended June 30, 2002***

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS**

No items to report.

**Section III Internal Controls**

No items to report.

**Section IV Federal Awards Findings and Questioned Costs - Not Applicable**

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

## MANAGEMENT LETTER COMMENTS

Honorable Carl Smith  
LaSalle Parish Sheriff and  
Ex-Officio Tax Collector  
PO Box 70  
Jena, Louisiana 71342

I have audited the component unit financial statement of the LaSalle Parish Sheriff's Office, a component unit of the LaSalle Parish Police Jury, Jena, Louisiana, as of and for the year ended June 30, 2002, and have issued my report thereon dated August 22, 2002.

In planning and performing my audit, I considered the LaSalle Parish Sheriff's Office compliance with laws and regulations and internal control over financial reporting in order to determine my procedures for the purpose of expressing an opinion on the component unit financial statements and to provide assurance on the internal control over financial reporting or compliance with laws and regulations.

During performance of my audit procedures, I noted the following immaterial instances of non-compliance, internal control weaknesses, and opportunities to improve overall financial operations of the office of the Sheriff.

There are no current year findings.

*John R. Vercher*

Jena, Louisiana  
August 22, 2002

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

**LASALLE PARISH SHERIF  
STATE OF LOUISIANA  
JENA LOUISIANA**

**MANAGEMENT'S SUMMARY  
OF PRIOR YEAR FINDINGS**

Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Parish Sheriff's Office, Jena, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2000.

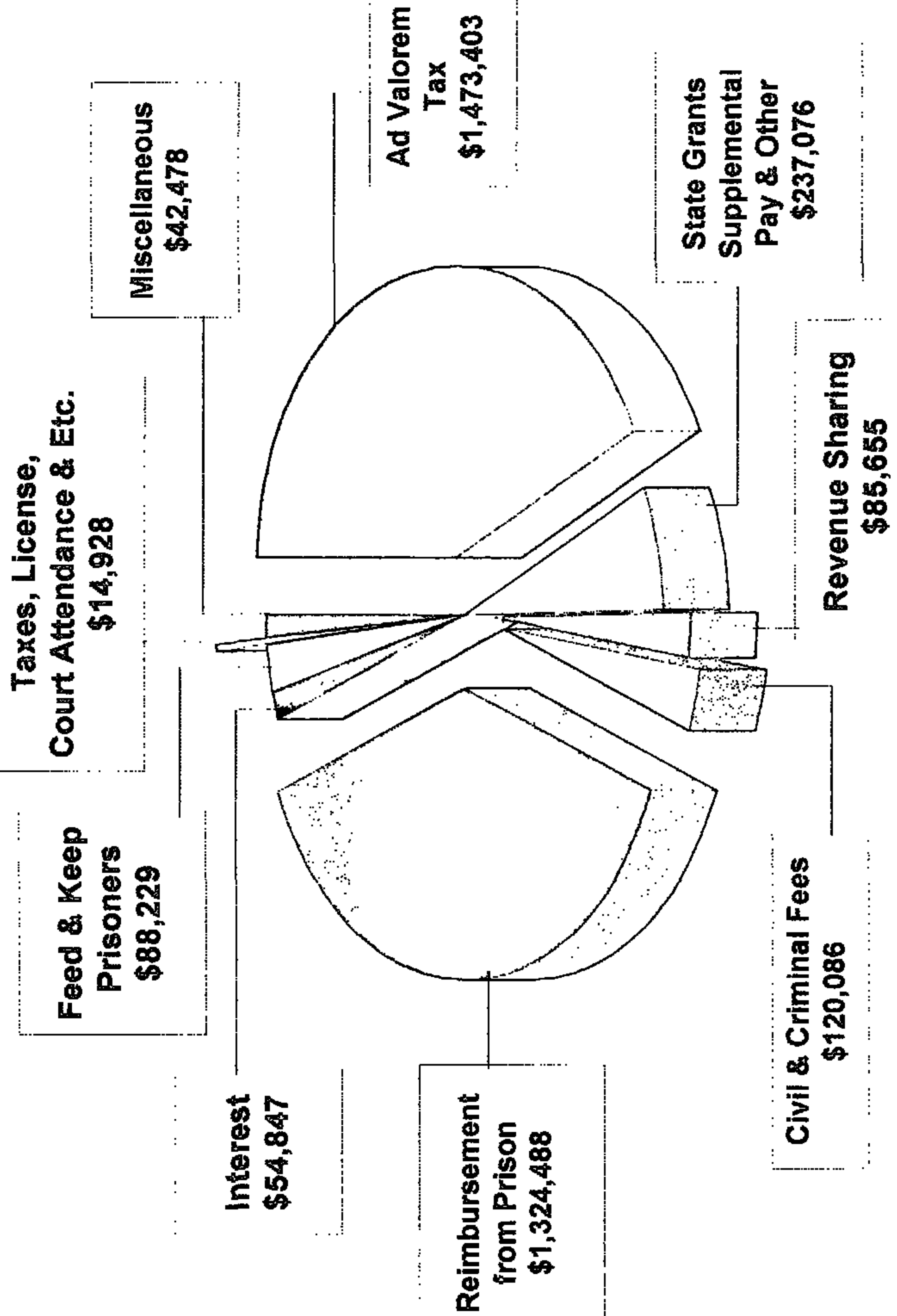
There were no prior year findings.



*Graphs*

# LASALLE PARISH SHERIFF

## STATEMENT OF REVENUES-FISCAL 2002



# LASALLE PARISH SHERIFF

## STATEMENT OF EXPENDITURES-FISCAL 2002

Maintenance, Material & Supplies

Other  
\$21,347

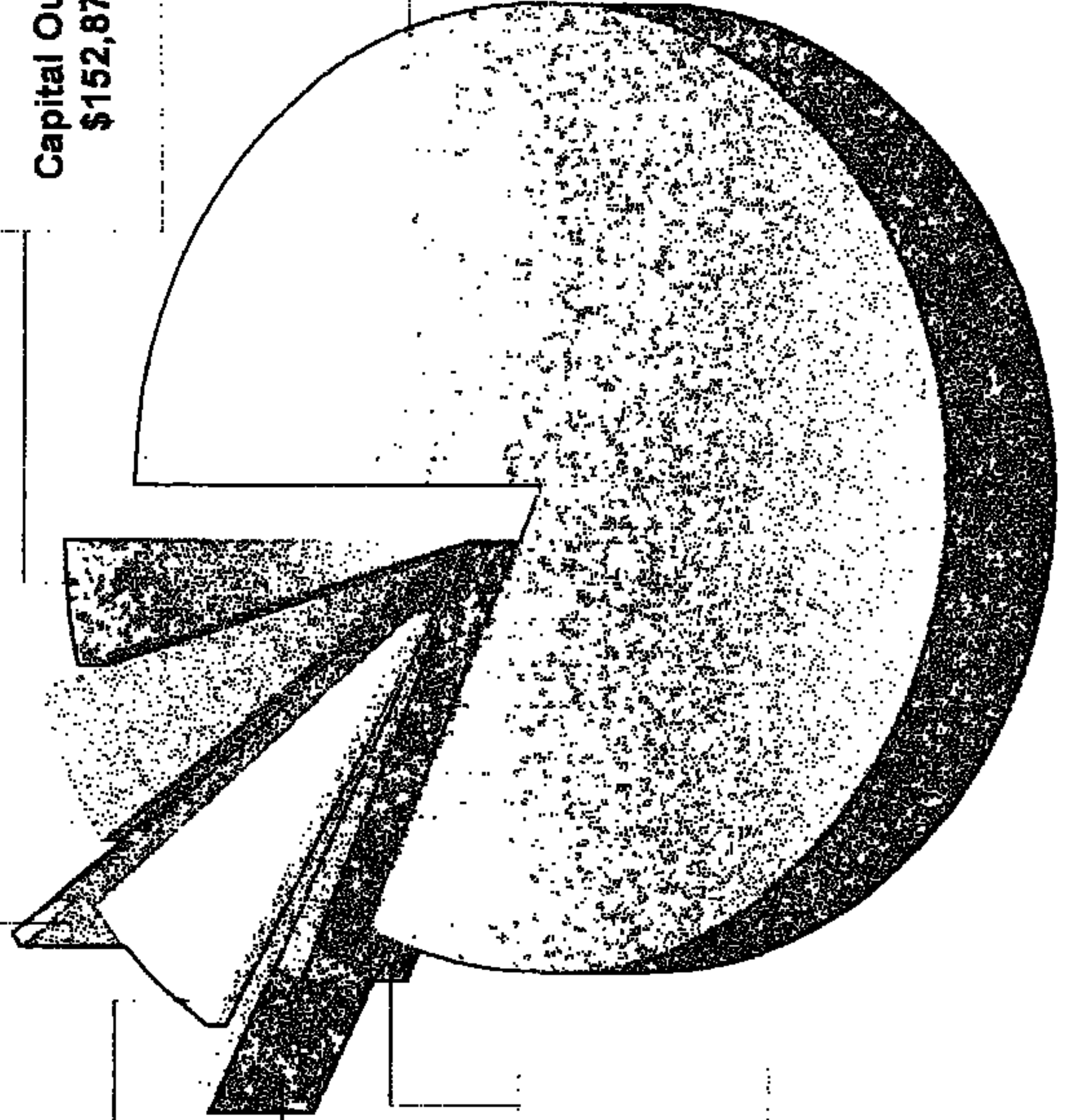
Statutory  
Charges  
\$212,819

Travel  
\$25,372

Contractual Services

Capital Outlay  
\$152,871

Personal  
Services  
&  
Related  
Benefits  
\$2,938,595



# LASALLE PARISH SHERIFF

## TAX COLLECTOR JUNE 30, 2002

