

HONORABLE KENNETH VOLENTINE
CLAIBORNE PARISH SHERIFF

Homer, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

In planning and performing my audit of the general purpose financial statements of the Claiborne Parish Sheriff for the two years ended June 30, 1997, 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 and 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 Claiborne Parish Sheriff and management of the sheriff's office. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 10, 1997



MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

Independent Auditor's Report on the Internal Control Structure

HONORABLE KENNETH VOLENTINE
CLAIBORNE PARISH SHERIFF
Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of June 30, 1997, and for the two years the ended, and have issued my report thereon dated September 10, 1997.

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.

The management of the Claiborne 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.



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

HONORABLE KENNETH VOLENTINE
CLAIBORNE PARISH SHERIFF
Homer, Louisiana

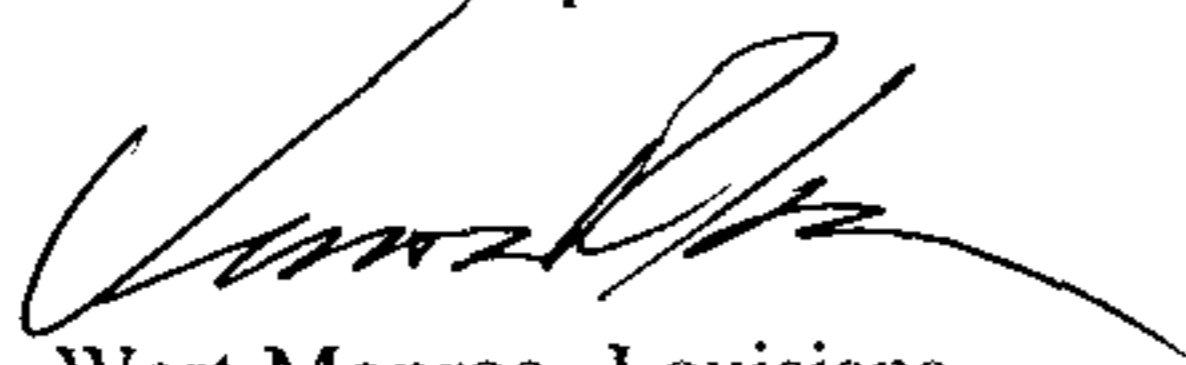
I have audited the general purpose financial statements of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of June 30, 1997, and for the two years then ended, and have issued my report thereon dated September 10, 1997.

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 Claiborne 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 Claiborne 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 which are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Claiborne Parish Sheriff, management of the sheriff's office. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 10, 1997

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

**Independent Auditor's Reports on Compliance
with Laws, Regulations, Contracts, and Grants,
and Internal Control Structure**

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.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, etc.

	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE CANTEEN FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
REDUCTIONS (CONTD.)					
Deposits settled to (Contd.):					
Fire Protection Districts:					
Evergreen				\$1,243	\$1,243
Haynesville No. 3				86,713	86,713
Homer No. 4				86,084	86,084
South Claiborne No. 5				78,578	78,578
No. 6				134,683	134,683
Haynesville Recreation District				88,155	88,155
Village of Athens				4,595	4,595
Town of Junction City				1,318	1,318
Pension funds				118,087	118,087
District attorney		\$27,931			27,931
Judicial expense fund		15,241			15,241
Clerk of court	\$104,590	13,508			118,098
Indigent defender board		31,644			31,644
Municipalities		3,283			3,283
Attorneys, appraisers, etc.	3,472				3,472
Litigants	179,476				179,476
Northwest Louisiana Juvenile Detention Center Authority		5,048			5,048
North LA Crime Lab		16,900			16,900
Commission on Law Enforcement		6,431			6,431
Department of Public Safety		2,650			2,650
LA Supreme Court CMIS		2,538			2,538
LA Rehab. Services THSCITF		5,030			5,030
Second Judicial Criminal Court		53,392			53,392
Other reductions	<u>4,243</u>	<u>70</u>	<u>\$3,198</u>	<u>340</u>	<u>7,851</u>
Total reductions	<u>291,781</u>	<u>183,666</u>	<u>3,198</u>	<u>\$599,796</u>	<u>1,078,441</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1996					
	<u>\$25,526</u>	<u>\$93,599</u>	<u>\$3,954</u>	<u>\$4,010,206</u>	<u>\$4,133,285</u>

(Concluded)

CLAIBORNE PARISH SHERIFF
Homer, 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, 1997

	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE CANTEEN FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995	<u>\$2,591</u>	<u>\$53,783</u>	<u>\$1,538</u>	<u>\$70,881</u>	<u>\$128,793</u>
ADDITIONS					
Deposits:					
Ad valorem taxes:					
Current year				\$4,034,309	4,034,309
Prior year				2,812	2,812
Auto dealers tax (net)				986	986
State Revenue Sharing				379,974	379,974
Sportsmen licenses				73,299	73,299
Occupational licenses				27,433	27,433
Interest on:					
NOW accounts				4,366	4,366
Delinquent taxes				4,158	4,158
Protested taxes held in escrow				1,659	1,659
Auto dealers tax				168	168
Tax notices, etc.				9,957	9,957
Sheriff's sales	219,659				219,659
Fines, forfeitures, and costs		223,482			223,482
Garnishments	95,057				95,057
Other deposits			5,614		5,614
Total additions	<u>314,716</u>	<u>223,482</u>	<u>5,614</u>	<u>4,539,121</u>	<u>5,082,933</u>
Total	<u>317,307</u>	<u>277,265</u>	<u>7,152</u>	<u>4,610,002</u>	<u>5,211,726</u>
REDUCTIONS					
Deposits settled to:					
Louisiana Department of Forestry				22,928	22,928
Louisiana Tax Commission				1,617	1,617
Louisiana Department of Wildlife and Fisheries				62,288	62,288
Claiborne Parish:					
Assessor				178,092	178,092
Sheriff's General Fund	25,526	26,283		719,755	771,564
Police jury		8,344		1,112,486	1,120,830
Salary - judge's secretary		26,089			26,089
School board				1,536,008	1,536,008
Hospital District No. 2				303,773	303,773

(Continued)

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, etc.

	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE CANTEEN FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
REDUCTIONS					
Deposits settled to:					
Claiborne Parish (Contd.):					
Fire Protection Districts:					
Evergreen				\$1,442	\$1,442
Haynesville No. 3				93,575	93,575
Homer No. 4				96,064	96,064
South Claiborne No. 5				81,944	81,944
No. 6				168,213	168,213
Haynesville Recreation District				97,306	97,306
Village of Athens				4,675	4,675
Town of Junction City				1,418	1,418
Pension funds					
District attorney		\$21,492			21,492
Judicial expense fund		10,940			10,940
Clerk of court	\$675,095	9,693			684,788
Indigent defender board		22,927			22,927
Municipalities		3,495			3,495
Attorneys, appraisers, etc.	11,059				11,059
Litigants	138,573				138,573
North LA Crime Lab		13,470			13,470
Commission on Law Enforcement		4,877			4,877
NW LA Detention Center Authority		10,110			10,110
Department of Public Safety		2,685			2,685
LA Supreme Court CMIS		2,057			2,057
LA Rehab. Services THSCITF		4,846			4,846
Second Judicial Criminal Court		35,254			35,254
Other reductions	3,487	470	\$2,977	3,886	10,820
Total reductions	<u>856,231</u>	<u>198,411</u>	<u>2,977</u>	<u>4,554,385</u>	<u>5,612,004</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1997					
	<u>NONE</u>	<u>\$22,351</u>	<u>\$3,923</u>	<u>\$70,888</u>	<u>\$97,162</u>

(Concluded)

CLAIBORNE PARISH SHERIFF
Homer, 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, 1997

	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE CANTEEN FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1996	<u>NONE</u>	<u>\$32,883</u>	<u>\$3,954</u>	<u>\$73,259</u>	<u>\$110,096</u>
ADDITIONS					
Deposits:					
Ad valorem taxes:					
Current year				\$4,043,989	4,043,989
Prior year				10,559	10,559
State Revenue Sharing				377,367	377,367
Sportsmen licenses				72,667	72,667
Occupational licenses				25,744	25,744
Interest on:					
NOW accounts				5,287	5,287
Delinquent taxes				4,381	4,381
Protested taxes held in escrow				1,719	1,719
Auto dealers tax				100	100
Tax notices, etc.				10,201	10,201
Sheriff's sales	772,337				772,337
Fines, forfeitures, and costs		187,879			187,879
Garnishments	83,894				83,894
Other deposits			2,946		2,946
Total additions	<u>856,231</u>	<u>187,879</u>	<u>2,946</u>	<u>4,552,014</u>	<u>5,599,070</u>
Total	<u>856,231</u>	<u>220,762</u>	<u>6,900</u>	<u>4,625,273</u>	<u>5,709,166</u>
REDUCTIONS					
Deposits settled to:					
Louisiana Department of Forestry				23,095	23,095
Louisiana Tax Commission				1,844	1,844
Louisiana Department of Wildlife and Fisheries				61,767	61,767
Claiborne Parish:					
Assessor				177,962	177,962
Sheriff's General Fund	28,017	21,287		775,575	824,879
Police jury		5,651		1,267,054	1,272,705
Salary - judge's secretary		29,157			29,157
School board				1,580,693	1,580,693
Hospital District No. 2				316	316

(Continued)

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1997

	<u>CRIMINAL FUND</u>	<u>INMATE CANTEEN FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	<u>\$22,351</u>	<u>\$3,923</u>	<u>\$70,888</u>	<u>\$97,162</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$22,351</u>	<u>\$3,923</u>	<u>\$70,888</u>	<u>\$97,162</u>

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Two Years Ended June 30, 1997

FIDUCIARY FUND TYPE - AGENCY FUNDS

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for bonds, fines and costs, and payment of these collections to recipients in accordance with applicable laws.

INMATE CANTEEN FUND

The receipts for this fund are from telephone and concession commissions and are used for inmates' needs.

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.

SUPPLEMENTAL INFORMATION SCHEDULES

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	GRANT NUMBER	ACCRUED	REVENUE		ACCRUED
			REVENUE	1995-96	1996-97	REVENUE
			JUNE 30, 1995			JUNE 30, 1997
FEDERAL PROGRAMS						
United States Department of Justice						
Direct Program - COPS Fast Grant	16.710	95CFWX3512		\$12,381	\$18,572	
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:						
K-9 Narcotics Grant	16.579	B94-1-010		1,427	6,634	
Drug Task Force	16.579	B97-1-018			5,351	\$2,259
Highway Interdiction - Criminal Patrol	16.579	B96-B.07-0026			19,192	
Passed through Claiborne Parish Police Jury - Church Arson Prevention Grant	16.580	96-DS-BX-0172			4,600	
STATE PROGRAMS						
Louisiana Commission on Law Enforcement and Administration of Criminal Justice:						
Dare Program - 1994-95	N/A	E95-8-067	\$10,727			
Dare Program - 1995-96	N/A	E96-1-013		26,429		
Dare Program - 1996-97	N/A	E97-1-006			25,942	
Electronic Equipment	N/A	P97-1-006			3,000	
Total Financial Assistance			<u>\$10,727</u>	<u>\$40,237</u>	<u>\$83,291</u>	<u>\$2,259</u>

CLAIBORNE PARISH SHERIFF

Homer, 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:

	<u>Civil Fund</u>	<u>Criminal Fund</u>	<u>Inmate Canteen Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
Balance at 7/1/95	\$2,591	\$53,783	\$1,538	\$70,881	\$128,793
FYE 6/30/96:					
Additions	314,716	223,482	5,614	4,539,121	5,082,933
Reductions	(317,307)	(244,382)	(3,198)	(4,536,743)	(5,101,630)
FYE 6/30/97:					
Additions	856,231	187,879	2,946	4,552,014	5,599,070
Reductions	<u>(856,231)</u>	<u>(198,411)</u>	<u>(2,977)</u>	<u>(4,554,385)</u>	<u>(5,612,004)</u>
Totals	<u>NONE</u>	<u>\$22,351</u>	<u>\$3,923</u>	<u>\$70,888</u>	<u>\$97,162</u>

6. LITIGATION AND CLAIMS

At June 30, 1997, the Claiborne Parish Sheriff is involved in two lawsuits which are adequately covered by the sheriff's liability insurance.

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

The Claiborne 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 Claiborne Parish Police Jury.

8. GRANT PROGRAMS

The Claiborne Parish Sheriff participates in various grant programs funded by the state and federal governments. The following schedule provides selected information on various grants for the two years ended June 30, 1997.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana
Notes to the Financial Statements (Continued)

4. PENSION PLAN

Substantially all employees of the Claiborne Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 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 service 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 terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana 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 percent of their annual covered salary and the Claiborne Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 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 as required and available from insurance premium taxes. The contribution requirements of plan members and the Claiborne 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 Claiborne Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$39,624, \$35,806, and \$28,853, respectively, equal to the required contributions for each year.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

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 \$30,955 at June 30, 1997, are as follows:

Class of receivables:

State grants	\$6,859
Fees, charges, and commissions for services:	
Commissions on licenses, taxes, etc.	141
Civil and criminal fees	417
Court attendance	1,950
Transportation of prisoners	3,417
Feeding and keeping prisoners	12,831
Other	<u>5,340</u>
Total	<u>\$30,955</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1997, follows:

Balance at July 1, 1995	\$434,770
For the year ended June 30, 1996:	
Additions	63,541
Deletions	(26,287)
For the year ended June 30, 1997:	
Additions	23,670
Deletions	<u>(4,110)</u>
Balance at June 30, 1997	<u>\$491,584</u>

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. 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, 1997, are secured as follows:

Bank balances	<u>\$516,272</u>
Federal deposit insurance	\$200,000
Pledged securities	<u>700,000</u>
Total	<u>\$900,000</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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. VACATION AND SICK LEAVE

Employees earn 2 weeks of vacation leave after one year of employment and 3 weeks of vacation leave after 10 years of employment. Vacation leave does not accumulate. Employees earn 15 days of sick leave during the first year of employment. An extra day of sick leave is earned for each year of employment after the first year, until a maximum of 30 days of sick leave is earned. Sick leave does not accumulate. There are no accumulated and vested vacation and sick leave benefits at June 30, 1997, which require accrual or disclosure to conform with generally accepted accounting principles.

**II. 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

CLAIBORNE PARISH SHERIFF

Homer, 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 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, ad valorem taxes, intergovernmental revenues and fees, charges, and commissions for services have been treated as susceptible to accrual.

CLAIBORNE PARISH SHERIFF

Homer, 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 4 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 96 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, 1997.

CLAIBORNE PARISH SHERIFF

Homer, 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 general purpose of the Claiborne 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

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1997

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 Claiborne Parish Police Jury is the financial reporting entity for Claiborne Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) 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 Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential general purpose 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 C

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$163,100)	(\$115,832)	\$47,268
OTHER FINANCING SOURCE Compensation for loss or damage of assets		12,652	12,652
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(163,100)	(103,180)	59,920
FUND BALANCE AT BEGINNING OF YEAR	<u>537,575</u>	<u>537,575</u>	
FUND BALANCE AT END OF YEAR	<u>\$374,475</u>	<u>\$434,395</u>	<u>\$59,920</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, 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	\$585,000	\$589,349	\$4,349
Intergovernmental revenues:			
Federal grants	20,000	13,808	(6,192)
State grants:			
State revenue sharing (net)	106,000	107,223	1,223
State supplemental pay	48,000	49,225	1,225
Other	25,000	31,889	6,889
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	32,000	36,223	4,223
Civil and criminal fees	89,400	90,258	858
Court attendance	2,000	2,525	525
Transportation of prisoners	3,500	4,430	930
Feeding and keeping of prisoners	151,000	148,930	(2,070)
Other	22,000	24,875	2,875
Use of money and property	15,000	21,860	6,860
Miscellaneous	13,000	2,481	(10,519)
Total revenues	<u>1,111,900</u>	<u>1,123,076</u>	<u>11,176</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	875,000	855,259	19,741
Operating services	170,000	164,119	5,881
Materials and supplies	140,000	139,665	335
Travel and other charges	20,000	16,764	3,236
Capital outlay	70,000	63,101	6,899
Total expenditures	<u>1,275,000</u>	<u>1,238,908</u>	<u>36,092</u>

(Continued)

Statement B

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$129,315)	(\$7,543)	\$121,772
OTHER FINANCING SOURCE Compensation for loss or damage of assets	<u> </u>	<u>6,458</u>	<u>6,458</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(129,315)	(1,085)	128,230
FUND BALANCE AT BEGINNING OF YEAR	<u>434,370</u>	<u>434,395</u>	<u> </u>
FUND BALANCE AT END OF YEAR	<u><u>\$305,055</u></u>	<u><u>\$433,310</u></u>	<u><u>\$128,255</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, 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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$655,000	\$660,560	\$5,560
Intergovernmental revenues:			
Federal grants	40,335	54,349	14,014
State grants:			
State revenue sharing (net)	96,000	97,264	1,264
State supplemental pay	58,000	61,306	3,306
Other	22,000	33,668	11,668
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	24,000	26,726	2,726
Civil and criminal fees	67,800	78,411	10,611
Court attendance	2,400	4,200	1,800
Transportation of prisoners	2,400	2,575	175
Feeding and keeping of prisoners	159,000	161,061	2,061
Other	31,000	34,946	3,946
Use of money and property	11,700	20,207	8,507
Miscellaneous	1,050	6,374	5,324
Total revenues	<u>1,170,685</u>	<u>1,241,647</u>	<u>70,962</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	900,000	895,826	4,174
Operating services	180,000	170,797	9,203
Materials and supplies	145,000	135,227	9,773
Travel and other charges	25,000	23,671	1,329
Capital outlay	50,000	23,669	26,331
Total expenditures	<u>1,300,000</u>	<u>1,249,190</u>	<u>50,810</u>

(Continued)

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$413,039	\$97,162		\$510,201
Receivables	30,955			30,955
Office furnishings and equipment			\$491,584	491,584
TOTAL ASSETS	<u>\$443,994</u>	<u>\$97,162</u>	<u>\$491,584</u>	<u>\$1,032,740</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$8,528			\$8,528
Withholdings payable	2,156			2,156
Due to taxing bodies and others		\$97,162		97,162
Total Liabilities	<u>10,684</u>	<u>97,162</u>	<u>NONE</u>	<u>107,846</u>
Fund Equity:				
Investment in general fixed assets			\$491,584	491,584
Fund balance - unreserved - undesignated	433,310			433,310
Total Fund Equity	<u>433,310</u>	<u>NONE</u>	<u>491,584</u>	<u>924,894</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$443,994</u>	<u>\$97,162</u>	<u>\$491,584</u>	<u>\$1,032,740</u>

The accompanying notes are an integral part of this statement.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CLAIBORNE PARISH SHERIFF

Homer, Louisiana
Independent Auditor's Report,
June 30, 1997

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 Claiborne 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.

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

West Monroe, Louisiana
September 10, 1997



Independent Auditor's Report

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

HONORABLE KENNETH VOLENTINE
CLAIBORNE PARISH SHERIFF
Homer, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of June 30, 1997, and for each of the two years in the period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne 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 Claiborne Parish Sheriff as of June 30, 1997, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Contents, June 30, 1997

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Independent Auditor's Reports Required by <i>Government Auditing Standards:</i>		
Report on Compliance With Laws, Regulations, Contracts, and Grants		29
Report on Internal Control Structure		30

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 1997
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups, June 30, 1997	A	6
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, 1997	B	7
For the Year Ended June 30, 1996	C	9
Notes to the Financial Statements		11
	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules - Fiduciary Fund Type - Agency Funds:		
Combining Balance Sheet, June 30, 1997	1	23
Combining Schedule of Changes in Balances Due to Taxing Bodies and Others:		
For the Year Ended June 30, 1997	2	24
For the Year Ended June 30, 1996	3	26

RECEIVED
LEGISLATIVE

3078

LEGISLATIVE AUDITOR
FEB 16 AM 10:12

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**CLAIBORNE PARISH SHERIFF
Homer, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1997
With Supplemental Information Schedules**

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 04 1998~~

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT