

WEST PLOCEIANA PARISH SHERIFF  
St. Francisville, Louisiana

Notes to the Financial Statements

3. 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 form of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

**Revenues**

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

Local intergovernmental reimbursements are recognized monthly when available and measurable.

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

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

Feeding, transporting, and maintenance of prisoners revenue is recorded monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

**Expenditures**

Salaries are recorded on expenditures when earned.

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

Compensated absences are recognized as benefits are earned.

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

**Other Financing Sources (Uses)**

The sale of fixed assets is accounted for as other financing sources based and is recognized at the time the underlying events occur.

**SUPPLEMENTAL INFORMATION SCHEDULE**

Criticism 3:

Under 48A:85 24(1)(3), the accounts and financial statements of the Tax Collector must be audited annually and submitted within six months after the end of the audit period.

Condition:

The required audit report for the West Feliciana Tax Collector Fund issued in fiscal year 1998 for the year ended June 30, 1998 was furnished to the Legislative Auditor later than six months after the end of the audit period.

Management's Response:

The delay in issuing the audit report was not due to any particular action or lack of action by the West Feliciana Parish Sheriff, but was due more to scheduling problems encountered by the previous audit firm. The required audit reports for the year ended June 30, 1999 will be issued timely.

Criticism 3:

Under 48A:85 16(1)(2), the amount of security at all times must be at least equal to one hundred percent of the amount of collected funds on deposit to the credit of such depositing authority except that portion of the deposits insured by any governmental agency insuring bank deposits which is organized under the laws of the United States.

Condition:

As of June 30, 1998, the funds on deposit at the Bank of Commerce exceeded the amount of pledged securities and deposit insurance by \$28,820.

Management's Response:

The West Feliciana Parish Sheriff was not aware that the Bank of Commerce failed to provide the required security. The security was enough to cover the average daily balance at the institution. However it was not enough to cover periodic large deposits for payroll. The West Feliciana Parish Sheriff will request additional security to ensure that the funds on deposit will at all times be fully secured.

We considered these instances of noncompliance in forming our opinion on whether the West Feliciana Parish Sheriff's fiscal year 1998 and 1997 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report date November 9, 1998, on these general purpose financial statements.

We also noted other immaterial instances of noncompliance that we have reported orally to the management of the West Feliciana Parish Sheriff.

This report is intended for the information of the West Feliciana Parish Sheriff and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Major & Dacote

New Roads, Louisiana  
November 9, 1998



# MAJOR & DUCOTE

REGISTERED PUBLIC ACCOUNTANTS

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

Honorable W.M. Daniel,  
West Feliciana Parish Sheriff

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff, as of June 30, 1994 and for the years ended June 30, 1994 and 1993, and have issued our report thereon dated November 9, 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 and GSA Circular A-133 require that we 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 West Feliciana Parish Sheriff, is the responsibility of the West Feliciana Parish Sheriff. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the West Feliciana Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants. In a case as to conclude that the aggregation of the misstatements resulting from these failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance.

The material instances of noncompliance that our tests of compliance disclosed and management's responses are as follows:

### Article I.

The state budget law (LSA R.S. 39:118-121) requires amendment of the budget if total actual expenditures are exceeding total budgeted expenditures by 5% or more.

#### Condition:

The West Feliciana Parish Sheriff, failed to comply with certain statutory requirements with regards to the budgetary process that may be material to the general fund. The general fund operations for the fiscal year ended June 30, 1994 resulted in total actual expenditures exceeding total budgeted expenditures by more than 5%.

#### MANAGEMENT'S RESPONSE:

The June 30, 1994 budget was monitored and reviewed during the fiscal year. The expenditures did not exceed the budget after audit adjustments. The West Feliciana Parish Sheriff's subsequent fiscal year ending June 30, 1994 budget was reviewed and amended as required by law.

The reportable condition found and management's response is as follows.

Condition:

We noted the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person.

Response:

Due to the size of the West Feliciana Parish Sheriff's office, total segregation of accounting duties is impractical. Management will review accounting procedures and make internal control improvements that are cost effective.

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 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the West Feliciana Parish Sheriff, as of June 30, 1994, and for the years ended June 30, 1993 and 1992.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the West Feliciana Parish Sheriff.

This report is intended for the information of the West Feliciana Parish Sheriff and the legislative bodies. However, this report is a matter of public record and its distribution is not limited.

*Major & Darcos*

Major & Darcos  
506 Maple, Louisiana  
November 8, 1994

# MAJOR & DUCOTE

REGISTERED PUBLIC ACCOUNTANTS

LARRY F. MAJOR, CPA, PC  
SCOTT W. DUCOTE, CPA, PC  
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MEMBER  
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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable M. M. Daniel  
West Feliciana Parish Sheriff  
St. Francisville, Louisiana

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff, as of June 30, 1998, and for the years ended June 30, 1997 and 1996, and have issued our report thereon dated November 9, 1998.

We have conducted our audit in accordance with generally accepted auditing standards and GOVERNMENT ACCOUNTING 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 general purpose financial statements are free of material misstatement.

The management of the West Feliciana 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 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 misstatements 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.

In planning and performing our audit of the general purpose financial statements of the West Feliciana Parish Sheriff, as of June 30, 1998, and for the years ended June 30, 1997 and 1996, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we considered to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

**WEST LOUISIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**FINANCIAL FUNDS - AGENCY FUNDS**

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

	SHERIFF'S FUND	TAX COLLECTION FUND	FINES FUND	CAFETERIA FUND	TOTAL
<b>BALANCE AT BEGINNING OF YEAR</b>	\$0.00	\$20,402	\$19,015	\$5,888	\$55,305
<b>ADDITIONS</b>					
Deposits:					
Sheriff's Sales	\$248,704				\$248,704
Fees	\$57,507				\$57,507
Fines and Costs			\$49,432		\$49,432
Charitable	\$70,858				\$70,858
Other deposits				\$7,453	\$7,453
Taxes, fees, etc., paid to tax collector		\$3,357,370			\$3,357,370
<b>Total additions</b>	<b>\$377,069</b>	<b>\$3,357,370</b>	<b>\$49,432</b>	<b>\$7,453</b>	<b>\$3,791,324</b>
<b>Total</b>	<b>\$377,069</b>	<b>\$3,377,772</b>	<b>\$68,447</b>	<b>\$12,341</b>	<b>\$3,835,629</b>
<b>REDUCTIONS</b>					
Taxes, fees, etc., distributed to taxing bodies and others		\$3,353,548			\$3,353,548
Deposits settled to:					
Sheriff's Detention Fund	\$18,719				\$18,719
Clerk of Court	\$232,361				\$232,361
Attorneys, appraisers, etc.	\$68,049				\$68,049
Other settlements	\$17,593		\$48,895		\$66,488
Other reductions:					
Purchases - merchandise				\$7,682	\$7,682
<b>Total reductions</b>	<b>\$337,022</b>	<b>\$3,353,548</b>	<b>\$48,895</b>	<b>\$7,682</b>	<b>\$3,747,147</b>
<b>BALANCE AT END OF YEAR</b>	<b>\$40,047</b>	<b>\$24,224</b>	<b>\$19,552</b>	<b>\$4,659</b>	<b>\$88,482</b>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**PRECEDENT FUND - AGENCY FUND**

**Schedule of Changes in Balance Due**  
**to Tying Notes and Others**  
**For the Year Ended June 30, 1998**

	<u>SHERIFFS</u> <u>FUND</u>	<u>FINES</u> <u>FUND</u>	<u>CANTEN</u> <u>FUND</u>	<u>TOTAL</u>
<b>BALANCES AT BEGINNING OF YEAR</b>	<u>\$27,607</u>	<u>\$21,184</u>	<u>\$6,800</u>	<u>\$55,591</u>
<b>ADDITIONS:</b>				
Deposits:				
Sheriff's Sales	\$210,021			\$210,021
Bonds	\$5,600			\$5,600
Fines and Costs		\$24,448		\$24,448
Disbursements	\$81,451			\$81,451
Other deposits			\$8,034	\$8,034
<b>Total additions</b>	<u>\$153,120</u>	<u>\$24,448</u>	<u>\$8,034</u>	<u>\$185,599</u>
<b>Total</b>	<u>\$180,727</u>	<u>\$45,632</u>	<u>\$14,834</u>	<u>\$241,193</u>
<b>REDUCTIONS:</b>				
Deposits settled in:				
Sherriff's General Fund	\$48,000			\$48,000
Clerk of Court	\$12,880			\$12,880
Attorneys, appraisers, etc.	\$277,780			\$277,780
Other settlements	\$58,034	\$58,017		\$116,051
Other reductions:				
Purchases - inventory			\$7,844	\$7,844
<b>Total reductions</b>	<u>\$496,694</u>	<u>\$58,017</u>	<u>\$7,844</u>	<u>\$562,555</u>
<b>BALANCES AT END OF YEAR</b>	<u>\$30,033</u>	<u>\$19,615</u>	<u>\$7,000</u>	<u>\$56,648</u>



**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Notes to the Financial Statements**  
**As of June 30, 1984 and For the Years**  
**ending June 30, 1984 and 1985**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement division and 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 various patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, or others. 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, and fines, costs, and bond forfeitures imposed by the district court.

**2. SUMMARY OF SIGNIFICANT POLICIES**

**A. BASIS OF REPRESENTATION**

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

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana 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 Statement No. 14 establishes criteria for determining which component units should be considered part of the West Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of June 30, 1994 and For The Years**  
**Ended June 30, 1994 and 1993**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SHERIFF'S FUND**

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

**TAX COLLECTOR FUND**

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

**FINE ACCOUNT**

The fine account is used to deposit funds held for judicial penalties as imposed by judges. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

**CRIMES FUND**

Vending machines of coffee, candy, and cigarettes in jail for use by prisoners, create a profit from sales and commissions. These funds are used to benefit various recreational needs of prisoners.

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HON. FELICIANO BARRON SHERIFF  
St. Francisville, Louisiana

General Purpose Financial Statements  
and Independent Auditors' Reports  
As of June 30, 1958 and For The Years  
Ended June 30, 1958 and 1959  
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 auditor, or reviewed, and offered 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: DEC 18 1958

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Notes to the Financial Statements (Continued)**

**7. CONSOLIDATED RECEIPTS**

At June 30, 1996, employees of the sheriff have accumulated and vested \$16,284 of employee leave benefits, which was computed in accordance with GASB Codification 980. All of this amount is recorded as an obligation of the General Fund.

**8. DEBTS**

The sheriff has no capital and operating leases as of June 30, 1996.

**9. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Parishes</u>	<u>Tax</u>	<u>Other</u>	<u>Cont. acc.</u>	<u>Total</u>
Balance, July 1, 1994	\$ 25,837				\$ 25,837
Additions	297,192	931,394		26,826	1,254,422
Reductions	318,351	54,448		4,824	377,623
Balance, June 30, 1995	\$ 4,678	\$ 38,432	\$19,819	\$6,828	\$ 69,757
Additions	185,890	1,397,193	83,432	7,851	1,674,366
Reductions	127,820	1,353,989	26,826	7,822	1,516,457
Balance, June 30, 1996	\$ 62,748	\$ 21,636	\$76,426	\$6,857	\$ 167,667

We did not audit the financial statements of the West Feliciana Parish Tax Collector Fund for the year ended June 30, 1996. These financial statements were audited by other auditors. Accordingly, the additions and reductions to the Tax Collector Fund for the year ended June 30, 1996 are not included in the summary above.

**10. LITIGATION AND CLAIMS**

At June 30, 1996, the sheriff is involved in seven lawsuits and one unasserted claim. In the opinion of the sheriff's legal counsel, the ultimate disposition of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the fiscal year 1995 and 1996 are \$6,132 and \$1,866, respectively. All of these amounts have been recorded as current-year expenditures in the General Fund.

**11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE DEPT**

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

<u>Description</u>
I. Maintenance of jail.
II. Various utilities.

WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

6. PENSION PLAN

**PLAN DESCRIPTION.** Substantially all employees of the West Feliciana Parish Sheriff's Office are members of the Louisiana Sheriff 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 55 at the time of original employment are required to participate in the System. Employees are eligible to receive an optional early retirement benefit if they have at least 10 years of credited service as of their age 55 with at least 10 years of credited service and receive a benefit payable monthly for life, equal to a percentage of their final average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 15 but less than 20 years, 2.75 percent for each year if total service is at least 16 but less than 20 years, and 3 percent for each year if total service is at least 20 years that 10% of 1997 increased the accrued rate by 0.25 percent for all service rendered on or after January 1, 1998. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Final average salary is the employee's average salary over the 10 consecutive or broken months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated provisionally. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff Pension and Relief Fund, Post Office Box 1160, Natchez, Louisiana 71260, or by calling (504) 360-5191.

**FUNDING POLICY.** Plan members are required by state statute to contribute 2.7 percent of their annual covered salary and the West Feliciana Parish Sheriff is required to contribute an actuarially determined rate. The current rate is 2.8 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium funds. The contribution requirements of plan members and the West Feliciana Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 21:323, the employee 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 West Feliciana Parish Sheriff's contributions to the system for the years ending June 30, 1998, 1999, and 2000, were \$28,313, \$32,733 and \$38,726, respectively, equal to the required contributions for each year.

7. OTHER POSTEMPLOYMENT BENEFITS

The West Feliciana Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the retired employees. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which were \$1,848 and \$3,787 for the years ending June 30, 1999 and 2000.

**MISSY FELICIANA PARSONS SHERIFF**  
**St. Francisville, Louisiana**

**Notes to the Financial Statements-Continued**

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2006, the sheriff has cash and cash equivalents totaling \$790,834 as follows:

General Deposits	\$ 100,000
Interbank Sweeping Demand Deposits	\$ 29,834
Money market accounts	\$ 660,999
<b>Total</b>	<b>\$ 790,834</b>

These deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining bank balances must be covered by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2006, the sheriff has \$221,000 in deposits collected bank balances. These deposits are secured from risk by \$200,700 of Federal deposit insurance and \$1,300,140 of pledged securities held by the custodial bank in the name of the fiscal agent bank FDICID Category 21.

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1227 imposes a statutory requirement on the custodial bank to advertise and hold the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The following is a summary of receivables at June 30, 2006:

	General Fund	Agency Funds	Total
Accounts Receivable	\$22,381	\$ 0	\$22,381

**5. CHANGES IN GENERAL FUND ASSETS**

A summary of changes in general fund assets follows:

	EXHIBIT 2006 and REVENUES
Balance at July 1, 2004	1274,267
Revisions	20,578
Revisions	(67,265)
Balance at June 30, 2005	1227,580
Revisions	57,290
Revisions	(148,178)
Balance at June 30, 2006	\$135,692

**WEST FELICIANA PARISH SHERIFF**  
**38, Franklerville, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUNDS- GENERAL FUND	FUNDARY FUNDS- AGENCY FUNDS	GENERAL FUNDS- ASSETS	TOTAL (INFORMATIONAL ONLY)
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$104,700	\$100,800		\$248,064
Receivables	42,500			42,500
Land, buildings, and equipment			411,262	411,262
<b>TOTAL ASSETS</b>	<b>\$189,200</b>	<b>\$100,800</b>	<b>\$411,262</b>	<b>\$1,200,000</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts and salaries payable	\$8,680			\$8,680
Due to taxing bodies and others		100,000		100,000
Compensated absences payable	15,734			15,734
<b>Total Liabilities</b>	<b>\$24,414</b>	<b>\$100,000</b>		<b>\$127,232</b>
Equity and Other Credits:				
Investment in general fixed assets			411,262	411,262
Fund balances:				
Unreserved - undesignated	\$61,786			\$61,786
<b>Total Equity and Other Credits</b>	<b>\$61,786</b>		<b>\$411,262</b>	<b>\$1,000,000</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$86,194</b>	<b>\$100,000</b>	<b>\$411,262</b>	<b>\$1,200,000</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet, June 30, 1998**

	TAX				
	SHERIFF'S	COLLECTION	FUNDS	CANTEN	TOTAL
	FUND	FUND	FUND	FUND	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$50,948	\$24,332	\$22,151	\$5,604	\$103,035
<b>TOTAL ASSETS</b>	<b>\$50,948</b>	<b>\$24,332</b>	<b>\$22,151</b>	<b>\$5,604</b>	<b>\$103,035</b>
<b>LIABILITIES</b>					
Due to taxing bodies and others	\$50,948	\$24,332	\$22,151	\$5,604	\$103,035
<b>TOTAL LIABILITIES</b>	<b>\$50,948</b>	<b>\$24,332</b>	<b>\$22,151</b>	<b>\$5,604</b>	<b>\$103,035</b>



**MAJOR & BACOTE**  
CERTIFIED PUBLIC ACCOUNTANTS

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MEMPHIS  
MEMBER OF THE FIRM OF  
CENTRAL PUBLIC ACCOUNTANTS  
MEMBERS OF THE MISSISSIPPI  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Memorable W. M. Daxiel  
West Feliciana Parish Sheriff  
P O Box 6666  
St. Francisville, Louisiana 70776

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff as of June 30, 1984, and for the years ended June 30, 1983 and 1982, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the West Feliciana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the West Feliciana Parish Tax Collector Fund for the year ended June 30, 1983. These financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included in the West Feliciana Parish Tax Collector Fund for the year ended June 30, 1983, is based on the report of the other auditors.

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 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 general purpose financial statements presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Feliciana Parish Sheriff as of June 30, 1984 and 1983, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

In accordance with the GOVERNMENT AUDITING STANDARDS, we have also issued a REPORT, dated November 8, 1984 on our consideration of the West Feliciana Parish Sheriff's internal control structure and a report dated November 8, 1984 on its compliance with laws and regulations.

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

Major and Bacote  
New Orleans, Louisiana  
November 8, 1984



WHITE PLOCEIANA PARISH SHERIFF  
Sh. Ferrisville, Louisiana

Notes to the Financial Statements(Continued)

1. COMPENSATED ABSENCES

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

Annual Leave

One week vacation after one year of service.  
Two weeks vacation after three years of service.

Sick Leave

In the Sheriff's discretion.

The sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 34 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

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

2. FUND EQUITY

Reserves

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

Designated Fund Balances

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

3. TOTAL MEMORANDUM COLUMNS

The Total Memorandum Only columns are presented to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

4. 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.

5. LEVIED TAXES

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

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u> <u>Date</u>
Property Tax	8.43	8.43	Indefinite
Property Tax	5.71	5.71	December 31, 2000

**WEST FELICIANA PARISH SHREFF**  
**St. Francisville, Louisiana**  
**GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 1995**

**REVENUES**

All voters fees	\$970,808
Intergovernmental revenues:	
State grants:	
State revenue sharing	91,892
State supplemental pay	66,300
Miscellaneous	13,817
Local	24,800
Fees, charges, and commissions for services:	
Commissions on licenses, etc.	26,872
Civil and criminal fees	18,562
Court attendance	2,200
Feeding, transporting, and keeping prisoners	84,229
Other	13,987
Fines and forfeitures	18,884
Interest	21,027
Miscellaneous	<u>68,988</u>
 Total revenues	 <u>\$1,818,327</u>

**EXPENDITURES**

Police safety:	
Personal services and related benefits	\$708,488
Operating services	208,787
Materials and supplies	43,184
Travel and other charges	5,489
Capital outlay	32,576
Miscellaneous	<u>1,828</u>
 Total expenditures	 <u>\$1,029,822</u>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** \$788,505

**FUND BALANCE AT BEGINNING OF YEAR** \$684,386

**FUND BALANCE AT END OF YEAR** \$1,472,891

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**GOVERNMENTAL FUNDS - GENERAL FUND**

**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget**  
**(GAAP Basis) and Actual**  
**For the Year Ended June 30, 1995**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE
Ad valorem taxes	\$511,200	\$576,808	\$65,608
Intergovernmental revenues:			
State grants:			
State revenue sharing	91,000	91,800	800
State supplemental pay	68,000	66,300	(1,700)
Miscellaneous	0	13,817	13,817
Local	0	24,808	24,808
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	2,780	25,872	23,092
Civil and criminal fees	24,580	18,560	(6,020)
Court attendance	3,080	3,200	920
Feeding, transporting, and keeping prisoners	52,080	94,229	42,149
Other	0	13,867	13,867
Fines and forfeitures	28,080	18,884	(9,196)
Interest	18,080	21,927	3,847
Miscellaneous	58,080	68,808	10,728
<b>Total revenues</b>	<b>\$837,480</b>	<b>\$1,018,237</b>	<b>\$180,757</b>
<b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	\$882,000	\$708,480	\$173,520
Operating services	167,000	208,797	(41,797)
Material and supplies	88,000	82,184	\$5,816
Travel and other charges	8,000	8,449	(449)
Capital outlay	83,000	72,318	\$10,682
Miscellaneous	18,000	1,879	\$16,121
<b>Total expenditures</b>	<b>\$1,246,000</b>	<b>\$1,029,827</b>	<b>\$216,173</b>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$209,000</b>	<b>\$118,580</b>	<b>\$90,420</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$888,307</b>	<b>\$884,380</b>	<b>\$3,927</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$1,097,307</b>	<b>\$1,002,960</b>	<b>\$94,347</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERRIFF**  
**St. Francisville, Louisiana**  
**GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1988**

**REVENUES**

All values taxes	\$808,287
Intergovernmental revenues:	
State grants:	
State revenue sharing	83,080
State supplemental pay	65,455
Miscellaneous	14,357
Local	28,000
Fees, charges, and commissions for services:	
Commissions on licenses, etc.	23,588
Civil and criminal fees	23,288
Court attendance	1,725
Feeding, transporting, and keeping prisoners	185,958
Other	11,788
Fines and forfeitures	25,808
Interest	25,804
Miscellaneous	<u>48,855</u>
 Total revenues	 <u>\$1,657,814</u>

**EXPENDITURES**

Public safety:	
Personnel services and related benefits	\$722,685
Operating services	234,380
Material and supplies	48,784
Travel and other charges	5,111
Capital outlay	55,284
Miscellaneous	<u>12,875</u>
 Total expenditures	 <u>\$1,079,049</u>

**EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES** \$578,765

**FUND BALANCE AT BEGINNING OF YEAR** \$679,794

**FUND BALANCE AT END OF YEAR** \$841,798

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

**WEST LOUISIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Notes to the Financial Statements(Continued)**

2. Organizations for which the police jury does not appoint a voting majority, but are financially 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 does not provide significant assistance to the sheriff which makes the sheriff financially independent of the police jury, the sheriff was determined not to be a component unit of the West Louisiana 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 governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The sheriff uses funds and account groups to report on his financial position and the results of his operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental 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 in the funds because they do not directly effect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (general fund and fiduciary deposit funds). These two funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:1423, 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 detention, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Agency Funds**

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

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Notes to the Financial Statements (Continued)**

**E. BUDGETS**

The proposed budgets for fiscal years June 30, 1994 and 1995, were made available for public inspection on June 19, 1993, and June 14, 1994, respectively. The proposed budgets, prepared on the modified accrual basis of accounting, were published in the official journal five days (or fiscal year 1994, and four days for fiscal year 1995, before the public hearing which was held at the West Feliciana Parish Sheriff's office on June 27, 1993 and 1994 for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

Neither memorandum 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 accounts are made. Memorandum accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget accounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. MEMORANDUMS**

Memorandum accounting is not employed by the Office of the West Feliciana Parish Sheriff.

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

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the sheriff may deposit with certain banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. The 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. 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 group. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost.



**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**GOVERNMENTAL FUND-GENERAL FUND**

**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget**  
**(GAAP Basis) and Actual**  
**For the Year Ended June 30, 1995**

REVENUES			VARIANCE
	BUDGET	ACTUAL	(UNFAVORABLE)
Ad valorem taxes	\$114,000	\$98,200	\$15,800
Intergovernmental revenues:			
Federal grants	0	0	0
State grants:			
State revenue sharing	50,000	50,000	0
State supplemental pay	58,074	68,458	7,654
Miscellaneous	0	14,367	14,367
Local	0	28,000	28,000
Fees, charges, and considerations for services:			
Commissions on licenses, etc.	22,048	22,580	1,628
Civil and criminal fees	21,258	22,280	892
Court attendance	6,887	1,720	(4,212)
Feeding, transporting, and keeping prisoners	114,277	106,260	(8,218)
Other	0	11,780	11,780
Fines and forfeitures	10,872	20,000	1,228
Interest	24,800	25,004	1,804
Miscellaneous	27,872	49,028	(21,627)
<b>Total revenues</b>	<b>\$1,073,830</b>	<b>\$1,087,814</b>	<b>\$13,984</b>
<b>EXPENDITURES</b>			
Public safety:			
Personnel services and related benefits	\$721,680	\$720,888	\$7,088
Operating services	148,224	224,268	(88,062)
Material and supplies	44,949	46,704	(1,804)
Travel and other charges	7,220	8,711	(672)
Capital outlay	48,884	51,204	(1,480)
Miscellaneous	115,987	12,578	103,689
<b>Total expenditures</b>	<b>\$1,085,882</b>	<b>\$1,075,848</b>	<b>\$9,634</b>
<b>EXCESS(Deficiency) OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	<b>\$11,948</b>	<b>\$13,034</b>	<b>\$2,818</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$535,708</b>	<b>\$483,784</b>	<b>\$52,004</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$547,656</b>	<b>\$496,780</b>	<b>\$50,812</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**General Purpose Financial Statements  
and Independent Auditor's Report  
As of June 30, 1999 and For The Years  
Ended June 30, 1998 and 1997  
With Supplemental Information Schedules**

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