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OFFICE OF THE
SHERIFF
SABINE PARISH, LOUISIANA

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**SABINE PARISH SHERIFF
MANY, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1997**

certification of state law, the
report is a public document. A
copy of this report is being submi-
ted to the state auditor, the state
treasurer, the state general ledger
office, the state comptroller for
public accounts of the State
Department of Transportation and
the state auditor, at the
office of the parish clerk of court.

Released Under **JAN 14 1998**

SABER PARISH
BOARD OF SUPERVISORS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING JUNE 30, 2007

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

SANTEE PARISH GOVERNMENT
MAINT. LEASING
COMBINED BALANCE SHEET - ALL FUNDS TOTAL AND ACCOUNT DETAILS
JUNE 30, 2022

	Governmental	Proprietary	Proprietary
	Fund Types	Fund Types	Fund Types
	GENERAL	BUSINESS	ENTERPRISE
ASSETS			
Cash	\$ 150,348	\$ 211,368	\$ 113,943
Receivables	91,381	0	88,353
Due from December Center	365,334	0	0
Property and equipment, net	0	0	2,817,886
Deferred debt costs, net	0	0	86,554
Restricted assets			
Cash	0	0	481,488
Amount to be provided for payment of long-term debt	0	0	0
TOTAL ASSETS	\$ 607,063	\$ 211,368	\$ 2,689,270
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 29,743	\$ 0	\$ 24,141
Accounts liabilities	43,872	0	23,894
Liabilities payable from restricted assets			
Interest payable	0	0	21,528
Current portion of bonds	0	0	289,088
Other	0	0	6,283
Bonds payable	0	0	1,480,588
Due to general fund	0	0	263,554
Due to taxing bodies and others	0	211,368	0
General long-term debt	0	0	0
TOTAL LIABILITIES	73,615	211,368	1,885,721
Fund Equity			
Investments in general fund assets	0	0	0
Retained earnings			
Reserved	0	0	211,864
Unreserved	0	0	481,353
Fund balance			
Unreserved and unassigned	499,448	0	0
TOTAL FUND EQUITY	499,448	0	703,217
TOTAL LIABILITIES AND FUND EQUITY	\$ 607,063	\$ 211,368	\$ 2,689,270

EXHIBIT A

Account Group		Total (Millions of Dollars)	
GENERAL FINANCIAL ASSETS	GENERAL LONG-TERM DEBTS	1997	1996
\$ 0	\$ 0	\$ 254,460	\$ 283,190
0	0	188,004	193,209
0	0	263,554	198,181
836,934	0	2,864,798	2,705,599
0	0	86,574	20,615
0	0	642,408	574,805
0	806,871	180,002	0
\$ 836,934	\$ 806,871	\$ 4,628,112	\$ 3,998,209
0	0	62,000	95,000
0	0	68,568	9,556
0	0	20,559	36,219
0	0	298,000	197,000
0	0	6,000	1,480
0	0	1,448,000	1,648,000
0	0	263,554	198,181
0	0	212,544	168,120
0	866,871	180,012	0
0	866,871	2,148,616	2,448,202
836,934	0	836,934	647,742
0	0	211,864	160,991
0	0	496,811	210,835
0	0	428,668	278,815
836,934	0	2,088,839	1,867,288
\$ 836,934	\$ 866,871	\$ 4,418,112	\$ 3,998,209

LAFAYETTE PARISH
MAKY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES, ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1996

	TOTALS		
	GENERAL	(MEMORANDUM ONLY)	
		FUND	1997
Revenues			
Taxes	\$ 794,688	\$ 794,688	\$ 886,135
Intergovernmental	191,681	191,681	176,850
Fees, charges, and contributions for services	676,787	676,787	587,623
Interest	14,573	14,573	71,889
Miscellaneous	8,184	8,184	91,889
TOTAL REVENUES	1,685,913	1,685,913	1,814,386
Expenditures			
Public Safety			
Salaries and related benefits	1,081,712	1,081,712	930,591
Operating services	231,276	231,276	233,689
Materials and supplies	171,889	171,889	147,187
Travel and other charges	36,758	36,758	49,881
Debt service	49,622	49,622	11,243
Capital outlay	41,584	41,584	29,580
Total expenditures	1,623,281	1,623,281	1,393,181
Change (Decrease) of Revenues			
Over (Under) Expenditures	109,600	109,600	(21,815)
FUND BALANCE, Beginning of Year	376,818	376,818	348,181
FUND BALANCE, End of Year	\$ 486,418	\$ 486,418	\$ 326,366

The accompanying notes are an integral part of this statement.

WADSWORTH TOWNSHIP
STATE OF NEW JERSEY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET VS. ACTUALS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

	____ DUDGET ____	____ ACTUAL ____	VARIANCE: FAVORABLE (UNFAVORABLE)
Revenues			
Taxes	\$ 750,000	\$ 794,648	\$ 44,648
Intergovernmental	176,664	193,661	16,997
Fees, charges, and commissions for services	627,797	629,797	21,000
Interest	15,000	14,573	(427)
Miscellaneous	----- 0	----- 8,181	----- 8,181
TOTAL REVENUES	1,569,461	1,640,859	71,398
Expenditures			
Public safety:			
Salaries and related benefits	908,000	1,081,712	(173,712)
Operating services	220,000	252,776	(32,776)
Materials and supplies	160,000	172,698	(12,698)
Traffic and other charges	25,000	26,750	(1,750)
Debt Service	50,000	49,673	327
Capital outlay	----- 45,000	----- 45,181	----- (181)
TOTAL EXPENDITURES	1,448,000	1,528,790	(80,290)
Excess (Deficiency)-of Revenues Over (Under) Expenditures	\$ 121,461	112,069	\$ 9,392
FUND BALANCE, Beginning of Year		329,218	
FUND BALANCE, End of Year		\$ 441,287	

The accompanying notes are an integral part of this statement.

SARIN PARISH GOVERNMENT
MARK L. LESCHKE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
RETAINED EARNINGS, PROPRIETARY FUND TYPE
FOR THE YEAR ENDING JUNE 30, 2002

	<u>ENTIRE YEAR</u>
Operating Revenues	
Department of Corrections	\$ 551,524
Sarine Parish Police Jury	23,000
Sales Tax	461,271
State Supplemental Pay	23,524
Commissary	44,889
Other	<u>21,180</u>
TOTAL OPERATING REVENUES	1,396,628
Operating Expenses	
Amortization	3,581
Contract labor	3,541
Depreciation	64,876
Fuels	64,187
Food and supplies	67,994
Insurance	44,029
Insurance-employees	65,114
Maintenance and repairs	24,477
Medical	22,503
Miscellaneous	38,273
Physical expense	11,552
Professional services	1,798
Rent	2,646
Rentals	21,993
Salaries	471,229
Supplies	93,546
Telephone	3,500
Training	2,185
Travel	3,687
Uniforms	3,334
Utilities	36,077
Waste management	<u>4,888</u>
TOTAL OPERATING EXPENSES	981,626
OPERATING INCOME	216,402
Nonoperating Revenues/(Expenses)	
Interest Income	68,953
Interest Expense	<u>(42,789)</u>
TOTAL NONOPERATING REVENUES/(EXPENSES)	26,164
NET INCOME	183,089
RETAINED EARNINGS, Beginning of year	580,028
RETAINED EARNINGS, End of year	<u>\$ 763,007</u>

The accompanying notes are an integral part of this statement.

SABINE PARISH SHREVE
MAINE, LOUISIANA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS TYPE
FOR THE YEAR ENDING JUNE 30, 2007

(EXHIBIT 1)

	<u>ENTERPRISE</u>
CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES	
Net Operating Income	\$ 210,312
Adjustments to reconcile net income to net cash provided by/used in operating activities	
Depreciation	68,836
Amortization	5,844
Increase (decrease) in operating assets	
Accounts Receivable	16,890
Inventory	200
Increase (decrease) in operating liabilities	
Accounts Payable	2,885
Accrued liabilities	72,498
Interest payable	(8,798)
Other	(4,111)
Net cash provided by/used in operating activities	327,819
CASH FLOWS PROVIDED BY/USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from borrowing-Sabine Parish Sheriff, general fund	73,173
Principal payments on bonds	(397,880)
Payments for capital acquisition-building	15,783
Payments for capital acquisition-furniture and equipment	11,853
Interest paid	(87,280)
Net cash provided by/used in capital and related financing activities	(295,251)
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES	
Receipts of interest	(8,057)
Net cash provided by/used in investing activities	(8,057)
INCREASE/DECREASE IN CASH	15,511
CASH, Beginning of year	(81,888)
CASH, End of year	<u>\$ 66,377</u>

The accompanying notes are an integral part of this statement.

SALENE PARISH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SUMMARY

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a two year term as the chief executive officer of the law enforcement division and ex-officio the collector of the parish. The sheriff also administers the parish jail system and various duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish industrial licenses, state revenue sharing funds, substance licenses, and fines, costs, and local liabilities imposed by the district court.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. The financial reporting entity consists of (a) the primary government, (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 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criteria for including a potential component 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 primary government to impose its will on an organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if facts of the organization is not included because of the nature or significance of the relationship.

SABINE PARISH SHERIFF
MARY L. HUBBARD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2007

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

A. REPORTING ENTITY - CONTINUED

The Sabine Parish Sheriff is an independent elected parish official. His office receives funding primarily through various fees, fines, charges, and commissions for services. The office is independent and receives no financial benefit from the Sabine Parish Police, but other than the provision of office space. The Sabine Parish Sheriff was designated not to be a component unit of the Sabine Parish Police Agency.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Sabine Parish Sheriff has no financial accountability and exercises no oversight responsibility for any other entity. Therefore, the accompanying financial statements present information only on the funds maintained by the Sabine Parish Sheriff.

B. FUND ACCOUNTING

The accounts of the sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund accounting is designed to demonstrate legal compliance with laws, regulations, or other restrictions. The various funds are grouped in the financial statements in this report, into two general fund types and two broad fund categories as follows:

Governmental Fund Types - These are funds through which most governmental functions typically are financed.

General Fund

The General Fund, as provided by Louisiana Revised Statutes 50:1422, is the principal fund of the sheriff's office 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 during, state supplemental pay for deputies, civil and criminal fees, fine for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Proprietary Fund Types - Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary for useful sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The Sheriff applies all GASB pronouncements as well as the FASB pronouncements issued on or before November 30, 1999, unless these pronouncements conflict with or contradict GASB pronouncements.

Enterprise Fund

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

SAINT CHARLES PARISH
MAINE, LOUISIANA
NOTED TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

II. FUND ACCOUNTING - CONTINUED

determination of revenue earned, expenses incurred, and the net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Fund Types: These funds account for assets held by the Board as a trustee or agent for individuals or other units of government.

Agency Funds

The agency funds are used as depositories for all without trust, civil suits, cash bonds, taxes and fees. Disbursements from the funds are made to various parish agencies, judges in suits, and others, as 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. FINED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the fund's measurement focus. All governmental funds are accounted for on a operating or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balances (not current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present revenues (revenues and other financing received) and decreases (expenditures and other financing used) to net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Account Groups

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes. Assets provided by the parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for long-term obligations reported to be financed by governmental funds.

SARINE PASKINSKI
MAAY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. FIXED ASSETS AND LONG-TERM LIABILITIES - CONTINUED

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

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

Proprietary funds are accounted for as a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (including cost and no measurement) associated with their activity is included on their balance sheet. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases/decreases and decreases/increases in net total assets.

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

D. 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 measurement made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The accompanying financial statements have been prepared using the modified accrual basis of account ing. All governmental fund types and agency funds use the modified accrual basis of accounting. Under this 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 considers all revenue taxes as available if they are collected within 60 days after the fiscal year end. All revenues were measured on a calendar year basis, except for the November 11-of each year, and become delinquent on December 31. The taxes are generally collected in December, January, February, and March of the fiscal year.

Those revenues susceptible to accrual include all revenue taxes and the related state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

SABINE PARISH SHREVE
MAINE, LOUISIANA
MODIFIED-TYPE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2007

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. BASIS OF ACCOUNTING - CONTINUED

Other intergovernmental revenues are accrued, when their receipt occurs, even though after the end of the accounting period so as to be both measurable and available. All intergovernmental revenues other than inter-vol revenues are not receivable in annual because generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related local liability is incurred except that principal and interest on general long-term debt is recognized when due.

E. BUDGETS AND BUDGETARY ACCOUNTING

Fund budgetary accounting is employed as a management control. The Sheriff adopts annual operating budgets for the General Fund for each fiscal year and amends them as required.

The Sheriff follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to May 31, a proposed operating budget for the fiscal year commencing the following July 1, is prepared. The operating budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for inspection. A public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. Prior to June 30, the proposed budget is legally enacted by the Sheriff.
5. The chief of staff is authorized to transfer budgeted amounts between departments within the general fund. However, any transfers that alter the total expenditures of the general fund must be approved by the Sheriff.
6. All budgetary appropriations lapse at the end of the fiscal year.
7. Budgets for the general fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The Sheriff's procedures with respect to its budget are designed to meet the requirements of the Louisiana Local Government Budget Act (LSA-R.S. 1301-1314). The adopted budgets, as amended, for the fiscal year ended June 30, 2007 are presented in the accompanying financial statements.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portions of the applicable appropriation is not employed by the Sabine Parish Sheriff.

**SHARPE PATRICK HERREY
MANY, LUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. CASH

Cash includes not only cash on hand but also demand deposits with financial institutions or other funds or accounts that have the general characteristics of demand deposits so that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty. State law authorizes the Sheriff to deposit funds in, interest bearing accounts, certificates of deposit or other investments as permitted by law with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. DUE TO AND DUE FROM OTHER FUNDS

Inter-fund receivables and payables arise from inter-fund transactions and are recorded by all funds affected in the period in which transactions are recorded. At June 30, 1997, the enterprise fund, Detention Center, owed the general fund \$260,034.

I. DEFERRED INTEREST EXPENSE

Bond issue costs and bond discounts are capitalized and amortized over the term of the respective bonds using a method which approximates the effective interest method. Total bond issue costs and bond discounts (deferred debt expense) paid by the enterprise fund, Detention Center, was \$16,886. The amortization expense related to deferred debt expense was \$3,041 for the year ended June 30, 1997.

J. COMPENSATED ABSENCE

Employees that have been employed one year or more earn two weeks of vacation leave per year. Vacation leave is granted for employees having less than a year of service. Although vacation does not carry over or accumulate from one year to the next, employees do vest with respect to vacation in that upon retirement or termination, they may be paid for vacation earned. The Sheriff's office accrues a liability for compensated absences which meet the following criteria:

1. The Sheriff's office obligation relating to employees' rights to compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

The cost of leave privileges, computed in accordance with GASB Codification Section 106, is recognized as a current-year expense in the general fund when leave is actually taken. The cost of leave privileges not requiring current recognition is recorded in the general long-term debt account group. In accordance with the above criteria, the Sheriff's office has accrued a liability for vacation pay which has been earned but not taken by the Sheriff's office employees. At June 30, 1997, the liability for compensated absences was zero.

SARVE PARTHISARATHY
HANU, LIBERMAN
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

K. FUND EQUITY

Reversals represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific purpose.

The unreserved fund balances for the governmental funds represent the amount available for budgeting future operations.

L. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the sheriff's office financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented as such in the statements since their inclusion would make the statements unduly complex and difficult to read. On the grounds, from prior year financial statements have been reclassified to conform with current classifications.

M. TOTAL CLAIMS ON COMBINED STATEMENTS - OVERVIEW

The total claims on the combined statements - overview is captioned "Miscellaneous Debt" to indicate that it is presented only to facilitate analysis. The data in this column does not present financial positions in conformity with generally accepted accounting principles. Neither is each date responsible for a consolidation.

N. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

O. RECEIVABLES

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

NOTE 2. CASH

At June 30, 1997, the sheriff had cash totaling \$996,993, as follows:

	General Fund	Agency Fund	Proprietary fund	Total
Fund cash	\$ 190	\$ 0	\$ 0	\$ 190
Interest bearing demand deposit	228,344	111,348	649,201	988,993
Non-interest bearing demand deposit	1,659	0	6,294	7,953
Total	\$ 229,193	\$ 111,348	\$ 655,495	\$ 996,036

SAFETY DEPOSIT
MARY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1997

NOTE 1 CASH - (CONTINUED)

Under state law, these deposits must be secured by federal deposit insurance on the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of June 30, 1997, the client had \$1,036,704 in bank deposits. These deposits were secured from risk by \$404,677 of federal deposit insurance and \$1,580,800 (market value) of pledged securities held by the custodial bank in the name of the fiscal agent (GAO category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAO's Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 30 days of being notified by the client that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 2 RECEIVABLES

Accounts receivable in the amount of \$188,534 at June 30, 1997, as shown on Exhibit A, are shown below. All receivables at June 30, 1997, were determined to be fully collectible.

General Fund	
Intra-governmental	\$ 5,698
Fees, charges, and commissions for services	<u>89,837</u>
	95,535
Proprietary Fund Type	
Charges for services	45,612
Risks losses	41,097
Other	<u>1,214</u>
	87,923
Total	<u>\$ 183,458</u>

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets, comprised of office furniture and equipment, follows:

General fixed assets balance at June 30, 1996	\$ 647,742
Additions	188,890
Deletions	<u> 0</u>
General fixed assets balance at June 30, 1997	<u>\$ 836,632</u>

SHERIFF PARISH SHERIFF
MARY J. SURIANO
LETTER TO THE FINANCIAL STATEMENT CONTROLLER
FUNE 30, 1997

NOTE 5 PROPERTY AND EQUIPMENT - INTANGIBLE ASSETS

A summary of the enterprise fund's property and equipment at June 30, 1997 follows:

	Straight-Line Rate	Cost	Accumulated Depreciation	Net	Depreciation This Year
Land		\$ 111,180	\$ 0	\$ 111,180	\$ 0
Buildings	20-40 yrs	1,959,740	152,716	1,827,427	49,077
Equipment	5-15 yrs	128,368	32,316	96,254	14,885
Total		\$ 2,207,678	\$ 185,032	\$ 2,022,646	\$ 64,892
Changes during the year:					
Balance, beginning of year		\$ 2,181,504	\$ (104,916)	\$ 2,076,588	
Buildings		1,982	0	1,982	
Equipment		1,892	0	1,892	
Depreciation		0	184,858	(184,858)	
Balance, end of year		\$ 2,207,678	\$ (185,032)	\$ 2,022,646	

NOTE 6 PENSION PLAN

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

All sheriff's and all deputies who are found to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 50 at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 12 but less than 15 years, 2.75 percent if total service is at least 15 but less than 20 years, and 3 percent if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final average salary is the employee's average salary over the 36 consecutive or prorate months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefits accrued to their date of termination. Employees who terminate without least 20 years of credited service are also eligible to receive early benefits between the ages of 50 and 54 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Sheriff's Pension & Relief Fund, Monroe, Louisiana, 70102-7163 or by calling (248) 562-3108.

SABINE PARISH GOVERNMENT
MAKAY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
JUNE 30, 1997

NOTE 4 PENSION PLAN - CONTINUED

Contributions to the system include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute 8.7 percent of their salary to the system and requires an employee contribution equal to 0.8 percent of each covered employee's salary. As provided by Louisiana Revised Statute 11:183, the employee contributions are determined by annual valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The Sabine Parish Sheriff's contributions to the System, which includes the Intergovernmental Pension Center I, for the years ending June 30, 1997 and 1996, were \$67,333 and \$35,240, respectively, equal to the required contributions for each year.

NOTE 5 CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the year:

Long-term obligations payable at July 1, 1996	\$ 0
Additions	141,838
Reductions	<u>(173,666)</u>
Long-term obligations payable at June 30, 1997	<u>\$ 68,172</u>

The long-term obligation is a note to a local bank bearing interest at 4.5 percent that is to be repaid in monthly payments of principal and interest of \$4,304. Principal maturities of the note are \$47,528, \$49,891 and \$51,753 in years ended June 30, 1998, 1999 and 2000, respectively.

NOTE 6 LONG-TERM DEBT

The following is a summary of the long-term debt of the Intergovernmental Fund of the Sabine Parish Sheriff for the year ended June 30, 1997:

	Interest Rate	Maturity Date	Amount Issued	Outstanding
1997 Series Bonds	5.97%	08/01/05	\$ 1,980,000	\$ 1,408,000
1995 Series Bonds	6.50%	04/01/05	298,000	180,000
Total			<u>\$ 2,278,000</u>	<u>\$ 1,588,000</u>

The annual requirements to amortize all debt outstanding as of June 30, 1997, including interest payments of \$2,102,766 are as follows:

Year Ended June 30,	1993 Series Bonds	1995 Series Bonds	Total
1998	\$ 180,000	\$ 25,000	\$ 205,000
1999	190,000	30,000	220,000
2000	195,000	32,000	227,000
2001	200,000	34,000	234,000
2002	210,000	36,000	246,000
Thereafter	<u>480,000</u>	<u>58,000</u>	<u>538,000</u>
Total	<u>\$ 1,455,000</u>	<u>\$ 185,000</u>	<u>\$ 1,640,000</u>

SABINE PARISH SHERIFF
MAINE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
(JUNE 30, 1997)

NOTE 9 LITIGATION

The Sheriff is a defendant in various litigations as of the close of business on June 30, 1997. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Sheriff's legal counsel, resolution of these matters would not create a liability exceeding the insurance coverage, and therefore would not have a material adverse effect on the financial condition of the Sheriff.

NOTE 10 AIR MAJORUM TAXES

For the 1996 tax year, taxes of 12.83 cents were levied on property with assessed valuations of 504,083,466 and a taxable value of 502,492,810 and were dedicated to the law enforcement district. Total taxes levied were \$738,629. Taxes receivable as of June 30, 1997, totaled zero. The Sheriff did not collect total taxes levied due to Louisiana Tax Commission reductions in the tax rate.

NOTE 11 RESTRICTED ASSETS

As June 30, 1997, the following funds in the Enterprise Fund were restricted in use by a bond agreement and an agreement with vendors:

Sabine tax benefits	
Sinking fund	\$ 215,025
Revenue fund	311,884
Investor deposit account	6,500
Total	<u>\$ 533,409</u>

NOTE 12 RESERVED FUND BALANCES

The Enterprise Fund has a reserved fund balance that was created by a bond agreement requiring upon sale of the 1993 series bonds a transfer of \$118,000 and monthly transfers of \$2,000 beginning December 1993, to a reserve fund until the fund requirement is met. The requirement is the lesser of (a) 10 percent of the proceeds of the bonds \$1203,000 or (b) the highest combined principal and interest requirements in any year (\$291,187). The balance required at June 30, 1997, was \$264,800. As June 30, 1997, the reserved balance was \$211,884.

NOTE 13 RISK MANAGEMENT

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

NOTE 14 EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Sabine Parish Police Jury provided office space and paid the utilities related to the office space of the Sabine Parish Sheriff for the year ended June 30, 1997.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and other funds.

Sheriff's Fund - The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payments of these collections to the recipients in accordance with applicable law. 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 17 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.

BARRE PARISH SEWER
 MARY LOUISIANA
 AGENCY FUND
 COMBINATIONAL ACCOUNT
 JUNE 30, 1992

00000117

		SEWER FUND	TAX COLLECTOR FUND	TOTALS
ASSETS				
Cash		\$ 96,526	\$ 115,833	\$ 212,359
TOTAL ASSETS		\$ 96,526	\$ 115,833	\$ 212,359
LIABILITIES				
Due to issuing bodies and others		\$ 96,526	\$ 115,833	\$ 212,359
TOTAL LIABILITIES		\$ 96,526	\$ 115,833	\$ 212,359

The accompanying notes are an integral part of this statement.

**SARIN PARIKH HERRIT
MAYOR, MEMPHIS
AGENCY FUNDS**
COMPREHENSIVE STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2002

	BALANCE JULY 1, 2001	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2002
SARIN PARIKH HERRIT				
ASSETS				
Cash	\$ 84,024	\$ 307,281	\$ 364,259	\$ 751,046
LIABILITIES				
Due to Taxing Bodies and Others	\$ 84,024	\$ 307,281	\$ 364,259	\$ 751,046
TAX COLLECTION FUND				
ASSETS				
Cash	\$ 205,826	\$ 6,276,265	\$ 6,176,229	\$ 235,862
LIABILITIES				
Due to Taxing Bodies and Others	\$ 205,826	\$ 6,276,265	\$ 6,176,229	\$ 235,862
TOTAL ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 289,850	\$ 6,583,546	\$ 6,540,488	\$ 316,188
LIABILITIES				
Due to Taxing Bodies and Others	\$ 289,850	\$ 6,583,546	\$ 6,540,488	\$ 316,188

The accompanying notes are an integral part of this statement.

**SARNOFF HILLSHIRE
MARY, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND
SCHEDULE OF EXPENDITURES
FOR THE YEARS ENDING JUNE 30, 1997**

Salaries and related benefits	
Staff and deputy salaries	\$ 734,893
Other employees salaries	83,290
Employer's contributions to pensions	43,178
Group life and health insurance	177,170
Unemployment insurance cost	7,822
Other employee benefits	26,179
Total salaries and related benefits	1,881,732
Operating services	
Dues to associations	5,109
Telephone and utilities expense	39,843
Rent	13,892
Physicals and medical expense	19,881
Maintenance and repair	38,474
Legal and professional expenses	3,847
Insurance and bond premiums	302,315
Total operating services	352,718
Materials and supplies	
Office supplies and expense	44,348
Printing and binding processes	19,015
Uniform expense	16,217
Gasoline and oil	64,779
Law enforcement supplies	22,658
Total materials and supplies	172,999
Travel and other charges	
Travel expense	4,148
School/training expense	9,898
Miscellaneous	12,702
Total travel and other charges	26,758
Debt Service	
Principal retirement	37,068
Interest	11,586
Total debt service	48,652
Capital outlay	
Automobiles	38,203
Equipment	27,132
Total capital outlay	65,335
TOTAL EXPENDITURES	\$ 1,528,284

Supplementary Information. Presented for purposes of additional analysis.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 2048
BAYLORVILLE, LOUISIANA 71407

BE ADVISED THAT WE ARE
PUBLIC ACCOUNTANTS

MEMBER, AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Guffey Lynn Patton
Saline Parish Sheriff
P. O. Box 1440
Many, Louisiana 71449

We have audited the financial statements of Saline Parish Sheriff, Many, Louisiana, for the year ended June 30, 1997, and have issued our report thereon dated November 26, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Saline Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, with which noncompliance could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Saline Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Saline Parish Sheriff and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

HINES, JACKSON & HINES
Baton Rouge, Louisiana
November 26, 1997

SABINE PARISH SHERRIF
 MASS, LOUISIANA
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED
 JUNE 30, 1992

8/28/1992

Ref. No.	Fiscal Year Ending Initially Covered	Description of Finding	Corrective Action Taken (Yes, No, En Route)	Planned Corrective Action/Partial Corrective Action Taken
1	06/30/91	The audit for the year ended June 30, 1990 was not completed within six months as required by state law.	Yes	This finding has been resolved.

SABINE PARISH HERIFF
M. M. MCC. LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR ALERT RESPONSES
FOR THE YEAR ENDING
JUNE 30, 1992

SECRET

Ref. No.	Description of Finding	Corrective Action Planned	Number of Contact Personnel	Anticipated Date of Completion
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Nothing came to our attention that would require disclosure under OMB A-133.

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

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FACSIMILE 334-833-9999

A 501 (c) (3) ORGANIZATION
(NON-PROFIT)

MOBILE, ALABAMA CITY
P. O. BOX 1000
MOBILE, ALABAMA 36688-1000
MOBILE, ALABAMA 36688-1000

Honorable Guffy Lynn Priddy
Kattine Parish Sheriff
P.O. Box 1440
Baton Rouge, LA 70802

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the Kattine Parish Sheriff, Baton Rouge, Louisiana, as of June 30, 1997, and for the year then ended.

We outline the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the Kattine Parish Sheriff's office and are intended to be constructive in nature.

Observation and Recommendation

During our audit, we noted that the general fixed asset listing is not continuously updated for purchases and dispositions. We suggest the sheriff's office take an inventory of all furniture and equipment and reconcile the items to the general fixed asset listing. In addition, the general fixed asset listing should be updated as items are purchased or disposed.

Management's Response

A complete inventory of all furniture and equipment will be taken and recorded in the general fixed asset listing. Going forward, the general fixed asset listing will be updated as items are purchased or disposed.

These comments and recommendations are not all inclusive and are not intended to be critical in nature. We would like to thank the Sheriff and his staff for their courtesy and cooperation during our engagement. Should any additional information be needed, please contact us at your earliest convenience.

HINES, JACKSON & HINES

Mobile, Louisiana

November 26, 1997