

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

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

The Bossier Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:715, is paid by the Bossier Parish Police Jury.

11. FEDERAL FINANCIAL ASSISTANCE

During the year ended June 30, 1997, the Bossier Parish Sheriff participated in the following federal financial assistance programs:

DESCRIPTION	FY96 201996	GRANT NUMBER	RECEIVED	EXPENSED	PERCENT RECOVERED
United States Department of Agriculture Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	\$0,000		\$4,270	\$4,270	\$4,270
United States Department of Justice Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:					
Disciplinary Drug and Criminal Justice Assistance Program	40,000	96-034-000-0105	4,000	4,000	4,000
Organized Crime/Statute Program	10,070	9701-000	17,170	17,910	17,170
Intelligence Unit	"	9701-000	22,843	26,072	26,072
Street Sales Distribution	"	9701-012	12,664	10,000	10,070
Street Sales Distribution	"	9801-010	12,000	14,700	14,700
Youth Gang Prevention	"	9801-000	33,540	26,000	26,000
Youth Gang Prevention	"	9701-000	2,782	4,000	4,000
Total Federal Financial Assistance			<u>\$107,044</u>	<u>\$100,980</u>	<u>\$100,980</u>

BOSSIER PARISH SHERIFF

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Notes to the Financial Statements (Continued)

	Balance at June 30, 1996	Additions	Exclusions	Balance at June 30, 1997
Agency funds:				
Tax collector	\$55,270	\$27,424,957	\$27,311,794	\$208,453
Civil	140,541	1,079,240	1,049,283	170,898
Criminal	518,270	1,987,001	2,005,334	470,007
Inmate	6,005	168,527	166,821	7,710
Commissary	<u>14,461</u>	<u>109,994</u>	<u>78,690</u>	<u>45,875</u>
Total	<u>\$714,547</u>	<u>\$29,769,719</u>	<u>\$29,681,912</u>	<u>\$802,764</u>

8. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the changes in long-term debt during the year:

Long-term debt payable at June 30, 1996	\$4,379
Additions	50,000
Deductions	<u>(1,302)</u>
Long-term debt payable at June 30, 1997	<u>\$3,077</u>

In April, 1994, the sheriff entered into a 60-month installment agreement for a computer printer. The agreement expires March, 1998. Debt service payments are made from the General Fund. Principal and interest payments are due as follows:

Year	
1998	\$1,860
1999	<u>1,385</u>
Total minimum lease payments	<u>3,245</u>
Less amount representing interest	<u>(273)</u>
Present value of net minimum lease payments	<u>\$2,972</u>

9. LITIGATION AND CLAIMS

At June 30, 1997, the Bossier Parish Sheriff is involved in several lawsuits and claims which are either adequately covered by liability insurance or, in the opinion of legal counsel, will not result in any liability to the sheriff.

BOSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3160, Monroe, Louisiana 71220, or by calling (225) 382-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Bossier Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bossier Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised State 15:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bossier Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$216,604, \$480,902, and \$141,198, respectively, equal to the required contributions for each year.

6. OTHER POSTEMPLOYMENT BENEFITS

The Bossier 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 jointly by the employees and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The sheriff's cost of benefits provided to employees and retirees was \$476,567 for 1997. The cost of retiree benefits for 1997 totaled \$30,364 for 17 retirees.

7. DEPOSITS DUE OTHERS

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

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended June 30, 1997, follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
Land	558,480			558,480
Buildings	26,787			26,787
Vehicles	1,298,089	\$363,724	(\$145,445)	1,516,368
Office furniture and equipment	432,295	32,077		464,372
Law enforcement weapons and equipment	468,832	4,854		473,686
Fixed assets relinquished by district court	48,234			47,734
Construction in progress	38,215	329,640		367,855
Other	147,865	1,805		149,670
Total	<u>\$2,981,578</u>	<u>\$732,240</u>	<u>(\$145,445)</u>	<u>\$3,568,373</u>

Additions for the year ended June 30, 1997 includes construction in progress of \$329,640 for the station.

5. PENSION PLAN

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

All sheriff's and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 3.75 per cent for each year if total service is at least 15 but less than 20 years, and 5 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1993). In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and

BOSSIER PARISH SHERIFF

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Notes to the Financial Statements (Continued)

B. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$154,750 at June 30, 1997, are as follows:

Class of receivables:**Intergovernmental revenues:**

Federal grants	\$6,605
State grants	9,107
Fees, charges, and commissions for services	117,385
Reimbursements	4,287
Others	<u>16,636</u>
Total	<u>\$154,750</u>

3. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at June 30, 1997 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$1,500	\$75,000
Employee Insurance Benefits	75,000	
Community		<u>1,500</u>
Total	<u>\$76,500</u>	<u>\$76,500</u>

ROSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

For purposes of the statement of cash flows, cash and cash equivalents are considered to be cash and all investments with a maturity date of three months or less when purchased.

G. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law enforcement district	6.55	7.63	NOV88
Special operation and detection center	5.50	5.88	NOV88

The difference between the authorized and levied millage is the result of the measurement of taxable property required by Article 7, of the Louisiana Constitution of 1874.

III. VACATION AND SICK LEAVE

After one year of service, employees receive two weeks of noncumulative vacation leave. After ten years of continuous service, employees receive one additional day of vacation per year until the number of vacation days reaches the maximum of fifteen days annually. Employees are allowed up to twelve days noncumulative sick leave per calendar year. At June 30, 1997, there are no accumulated and vested benefits relating to vacation and sick leave which require accrual or disclosure.

I. INVENTORY

The inventory at June 30, 1997, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture, as provided by the Food Distribution Program (CFDA 10.250). The inventory is valued at prices set by the USDA and recorded as expenditures under the consumption method, using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. Reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the sheriff has cash (bank balances, net of cash overdrafts) totaling \$2,498,431 as follows:

Demand deposits	\$1,997,351
Petty cash	1,180
Time deposits	<u>500,000</u>
Total	<u>\$2,498,531</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a building or custodial bank that is mutually acceptable to both parties. At June 30, 1997 the sheriff's bank balances were encumbered in one bank by \$10,517. Cash and cash equivalents (bank balances) at June 30, 1997, are secured in total as follows:

Bank balances	<u>\$2,589,805</u>
Federal deposit insurance	\$1,599,925
Pledged securities (noncollateralized)	<u>2,597,600</u>
Total	<u>\$4,787,330</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification (25-106); however, Louisiana Revised Statute 39:1239 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

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Notes to the Financial Statements (Continued)

mortgages. Louisiana Revised Statute 47:1904 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on demand deposits is recorded at the end of each month when the interest has been earned and credited by the bank to the sheriff's account. Interest on time deposits is recorded when the time deposit has matured and the interest is available.

Substantially, all other revenues are recorded when they become available to the sheriff. Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

Other Financing Sources

Proceeds from the sale of fixed assets and compensation from loss or damaged assets are accounted for as other financing sources and are recognized when the underlying events occur.

B. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Bossier Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not utilized.

BOSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not accounted in the general fixed assets account group. All fixed assets are valued at historical cost, except donated fixed assets, which are valued at their fair market value. No depreciation has been provided on general fixed assets. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the General Fund.

Long-term debt, such as capital lease purchases, expected to be financed from the General Fund is reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the General Fund when due.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following practices in accounting and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, which is an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others.

The sheriff's current operations require the use of governmental, proprietary, and fiduciary funds. The governmental, proprietary, and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type -

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:142, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Proprietary Fund Type -

Employee Insurance Benefits Internal Service Fund

This fund is used to account for employee group insurance to provide medical coverage for covered employee illness or injury. Employee and employer contributions to the fund are recognized as operating revenues. The fund is released for individual employee illness or injury in excess of \$50,000 for any year.

Fiduciary Fund Type - Agency Funds

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

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

R. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

BOSSIER PARISH SHERIFF
Bossier, Louisiana

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 37 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all salient property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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

BOSSIER PARISH SHERIFF
 Baton, Louisiana
PROPRIETARY FUND TYPE -
EMPLOYEE INSURANCE BENEFITS INTERNAL SERVICE FUND

Statement of Cash Flows
 For the Year Ended June 30, 1997

CASH FLOWS FROM OPERATING ACTIVITIES	
Premiums received from employees	\$208,367
Other operating revenues	23,609
Claims paid	(992,755)
Administrative charges	(177,287)
Other operating expenses	<u>(49,715)</u>
Net cash used in operations	<u>(688,821)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers in	935,314
NET DECREASE IN CASH AND CASH EQUIVALENTS	<u>(14,907)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>16,007</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>(283)</u></u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF
 Baton, Louisiana
PROPRIETARY FUND-TYPE I -
EMPLOYEE INSURANCE BENEFITS INTERNAL SERVICE FUND

Statement of Revenues, Expenses and Changes in Retained Earnings
 For the Year Ended June 30, 1997

OPERATING REVENUES	
Contributions	\$208,387
Interest	893
Other	22,779
Total operating revenues	<u>232,059</u>
OPERATING EXPENSES	
Benefits paid	982,755
Retirement/construction premiums	228,707
Other operating expenses	285
Total operating expenses	<u>1,213,747</u>
OPERATING INCOME (Loss)	(981,688)
NON-OPERATING REVENUES	
Operating transfers in	1,048,318
NET INCOME	66,630
RETAINED EARNINGS BEGINNING OF YEAR	<u>14,817</u>
RETAINED EARNINGS AT END OF YEAR	<u>81,447</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF

Bossier, Louisiana

GOVERNMENTAL FUND-TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(509,645)</u>	<u>\$704,251</u>	<u>\$1,093,896</u>
OTHER FINANCING SOURCES (Uses)			
Sale of assets and seized property	17,000	17,000	00
Compensation from loss/damaged asset	1,000	1,260	260
Operating transfers out		<u>(1,048,314)</u>	<u>(1,048,314)</u>
Total other financing sources (uses)	<u>18,000</u>	<u>(1,030,044)</u>	<u>(1,048,044)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(521,645)</u>	<u>(325,793)</u>	<u>45,852</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,875,900</u>	<u>1,875,900</u>	<u>00000</u>
FUND BALANCE AT END OF YEAR	<u>\$1,501,655</u>	<u>\$1,547,907</u>	<u>\$45,852</u>

Continued:

The accompanying notes are an integral part of this statement.

IBBERIE PARISH SHERIFF
 Baton, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1993

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$2,852,580	\$2,851,860	\$69,380
Intergovernmental revenues:			
Federal grants	30,500	103,181	72,681
State grants:			
State income sharing (net)	268,750	179,834	(88,916)
State supplemental pay	338,000	348,446	10,446
Other	329,825	424,460	94,635
Local grants	48,000	280,482	232,482
Fees, charges, and commissions for services:			
Civil and criminal fees	570,840	685,803	114,963
Commissions on licenses and taxes	36,440	48,201	11,761
Court attendance	11,000	15,269	4,269
Transportation of prisoners	28,000	32,231	4,231
Feeding and keeping of prisoners	877,516	1,058,080	180,564
Tax notices, etc.	20,700	22,741	2,041
Other	636,725	491,287	(144,859)
Use of money and property	81,440	134,385	62,995
Miscellaneous	20,000	22,982	2,982
Total revenues	<u>\$1,722,115</u>	<u>\$1,786,083</u>	<u>\$63,968</u>
EXPENDITURES			
Current:			
Public safety:			
Personal services and related benefits	4,327,294	4,079,971	\$47,323
Operating services	844,266	922,369	(78,079)
Materials and supplies	305,032	623,314	(318,282)
Travel and other charges	37,205	50,993	(13,788)
Debt service	10,250	11,283	(1,033)
Capital outlay	929,181	393,600	\$535,581
Total expenditures	<u>\$1,511,761</u>	<u>\$1,081,522</u>	<u>\$430,239</u>

(Continued)

BOAZER PARTS SERVICE
 Boston, Litchfield
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	RETIREMENT FUND TYPE - EMPLOYEE INSURANCE		ACCOUNT GROUPS		TOTAL ASSETS AND LIABILITIES
	GENERAL FUND TYPE - ORIGINAL	GENERAL FUND TYPE - DEFERRED	GENERAL FUND TYPE - ASSETS	GENERAL FUND TYPE - LIABILITIES	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$1,592,336		\$911,397		\$2,503,733
Receivables	159,562				159,562
Due from other funds	1,500	175,000			176,500
Due from employees	300				300
Inventory	197		2,897		3,094
Land, buildings, vehicles, other furnishings, and equipment				\$1,063,770	1,063,770
Amount to be provided for retirement of general long-term debt					\$1,000
					1,000
TOTAL ASSETS AND OTHER DEBITS	\$1,753,095	\$175,000	\$914,294	\$1,064,770	\$3,917,159
LIABILITIES AND FUND EQUITY					
Liabilities:					
Cash overdraft		1500			1500
Accounts payable	\$97,760				97,760
Payroll payable	11,499				11,499
Due to other funds	75,000		\$1,500		76,500
Due to leasing bodies and others			992,758		992,758
Unearned purchase payable				\$1,000	1,000
Total Liabilities	\$174,259	1,500	\$994,258	\$1,001	\$1,171,018
Fund Equity:					
Investment in general fixed assets			\$1,063,770		1,063,770
Retained earnings - unreserved		76,500			76,500
Fund balances:					
Unreserved for inventory	107				107
Unreserved - unobligated	1,587,888				1,587,888
Total Fund Equity	1,588,095	76,500	\$1,063,770	\$1,001	\$2,739,366
TOTAL LIABILITIES AND FUND EQUITY	\$1,732,354	\$178,000	\$998,258	\$1,002	\$3,911,614

The accompanying notes are an integral part of this statement.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

BOSSIER PARISH SHERIFF
Baton Rouge, Louisiana
Independent Auditor's Report,
June 30, 1993

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Bossier Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued reports dated December 23, 1992, on the Bossier Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
December 23, 1992



Independent Auditor's Report

BYRON A. AMERICAN
SOCIETY OF REGISTERED
PUBLIC ACCOUNTANTS

SOCIETY OF ACCOUNTANTS
OF THE STATE OF LOUISIANA

HONORABLE LARRY C. DIEHL
BOSSIERE PARISH SHERIFF
Bossier, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Sheriff, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossier Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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 statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossier Parish Sheriff as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

100 PROFESSIONAL BLDG.
NEW ORLEANS,
LOUISIANA 70112
PHONE 584-8444
TELE FAX 584-8444
FAX 584-8444

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EASTERN PARISH SHERIFF

Baton Rouge, Louisiana

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

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BONNIE FLEMING SHERIFF
Eaton, Louisiana

General Purpose Financial Statement
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1990

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, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Invoice Date SEP 13 1990

**VERNON R
COON**
STATE OF LOUISIANA

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

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

BOONIE FARRAR GROUP
Baton Rouge, Louisiana
SEMI-ANNUAL FINANCIAL STATEMENTS - AGENCY FUNDS

Comparing Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 1992

	THE POLICE/FIRE FUND	POLICE FUND	CORPORAL FUND	EMERIT FUND	CORRECTIONAL FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF YEAR	<u>325,720</u>	<u>3,140,241</u>	<u>358,279</u>	<u>91,025</u>	<u>3,449,000</u>	<u>7,368,265</u>
ADDITIONS						
Deposits:						
Mayor's order		912,647				912,647
Bonds - Fire and police			1,987,871			1,987,871
Contributions		153,445				153,445
Other deposits				166,527		166,527
Taxes, fees, etc., paid to tax collector	21,624,967				829,884	22,454,851
Other additions		3,150				3,150
Total additions	<u>21,624,967</u>	<u>1,072,262</u>	<u>1,987,871</u>	<u>166,527</u>	<u>829,884</u>	<u>23,681,501</u>
Total	<u>21,950,127</u>	<u>4,212,503</u>	<u>2,346,150</u>	<u>257,552</u>	<u>1,278,884</u>	<u>29,840,716</u>
DEDUCTIONS						
Taxes, fees, etc., distributed to taxing bodies and others	37,111,784					37,111,784
Deposits sent to:						
Mayor's General Fund		238,029	298,288			536,317
Police pay			663,889			663,889
Police attorney			117,764			117,764
Chief of court	41,740		29,888			71,628
Indigent defender board			229,146			229,146
M. Louisiana Crime Lab			115,879			115,879
Attorneys, litigants, etc.		549,820				549,820
Louisiana Commission of Law Enforcement			34,024			34,024
26th Judicial district judges fund			88,643			88,643
Louisiana Traumatic Head and Spinal Cord Injury			31,506			31,506
City of Boulder City			23,790			23,790
Town of Baughton			16,728			16,728
Town of Brusson			3,668			3,668
Town of Plain Dealing			550			550
Other collections		211,771	243,440	186,820	78,688	740,719
Total deductions	<u>37,111,784</u>	<u>1,040,269</u>	<u>2,075,798</u>	<u>186,820</u>	<u>78,688</u>	<u>40,493,359</u>
UNSETTLED BALANCES AT END OF YEAR - BAL TO TAXING BODIES AND OTHERS	<u>328,443</u>	<u>3,172,234</u>	<u>132,481</u>	<u>27,532</u>	<u>541,196</u>	<u>5,164,766</u>

BOSSIER PARISH SHERIFF
Bossier, Louisiana
PERMANENT FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1997

	YRS					
	TAX COLLECTION FUND	TOLLS FUND	CORRECTIONAL FUND	POWERS FUND	COMMISSARY FUND	
ASSETS						
Cash	\$208,453	\$170,898	\$470,007	\$7,731	\$44,500	\$901,589
Inventory					2,807	2,807
Total assets	<u>\$208,453</u>	<u>\$170,898</u>	<u>\$470,007</u>	<u>\$7,731</u>	<u>\$47,307</u>	<u>\$901,589</u>
LIABILITIES						
Due to General Fund					\$1,500	\$1,500
Due to taxing bodies and others	\$208,453	\$170,898	\$470,007	\$7,731	45,079	901,589
Total liabilities	<u>\$208,453</u>	<u>\$170,898</u>	<u>\$470,007</u>	<u>\$7,731</u>	<u>\$47,307</u>	<u>\$901,589</u>

SUPPLEMENTAL INFORMATION SCHEDULES



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

HONORABLE LARRY C. THOM
Bossier Parish Sheriff
Bossier, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Sheriff as of June 30, 1997, and for the year then ended, and have issued my report thereon dated December 23, 1997.

I conducted my audit in accordance with generally accepted auditing standards, *Governor Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Governor Auditing Standards*.

VERNON COON
ACCOUNTANT
OFFICE: BOSSIER, LOUISIANA
1000 W. BAYOU BOSSIER
BOSSIER, LOUISIANA 70605
PHONE: (504) 735-2222
FAX: (504) 735-2222
E-MAIL: VERNON@AOL.COM

VERNON COON, INC.
5001 HIGHWAY 101
LAFAYETTE, LOUISIANA 70508
PHONE: (225) 282-1111
FAX: (225) 282-1111
E-MAIL: VERNON@AOL.COM

HONORABLE LARRY C. DIEHL
BOSSIER PARISH SHERIFF
Denon, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1997

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



West Monroe, Louisiana
December 23, 1997



**Independent Auditor's Report
on Internal Control Structure**

**HONORABLE LARRY C. DEEN
BOSSIER PARISH SHERIFF
Baton Rouge, Louisiana**

I have audited the general purpose financial statements of the Bossier Parish Sheriff as of June 30, 1997, and for the year then ended, and have issued my report thereon dated December 23, 1997.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

110 PROFESSIONAL CENTER,
SUITE 1000,
LAFAYETTE 70501
PHONE 214.881.2024
FAX 214.881.2025
TELETYPE 214.881.2026

ROSSIE PARISH SHERIFF
Bossier, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

In planning and performing my audit of the general purpose financial statements of the Bossier Parish Sheriff for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

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



West Monroe, Louisiana
December 23, 1997