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**JACKSON PARISH SHERIFF  
JONESBORO, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND  
FOR THE YEAR ENDED JUNE 30, 1997  
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 07 1998

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JACKSON PARISH SHERIFF  
Jonestown, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedules

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**INDEPENDENT AUDITORS' REPORT**

Honorable Van Brasley  
Jackson Parish Sheriff  
Court House Building  
Jacksboro, LA. 71251

We have audited the accompanying general purpose financial statements of the Jackson Parish Sheriff, Jacksboro, Louisiana, as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of management of the Jackson Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Jackson 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.

In accordance with Government Auditing Standards, we have also issued our report dated October 6, 1997, on our consideration of the Jackson Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supplementary schedules in the table of contents is prepared for purposes of additional analysis and is not a required part of the financial statements of the Jackson Parish Sheriff, Jacksboro n, Louisiana. Such information has been subjected to the auditing 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.



**KENNETH D. FOLLEN & CO.**  
Certified Public Accountants

Jacksboro, Louisiana  
October 6, 1997

JACKSON PARISH SHERIFF  
Bossier, Louisiana

Statement A

All Fund Types and Account Groups  
Combined Balance Sheet  
June 30, 1997

|  | Governmental<br>Fund Type -<br>General Fund | Proprietary<br>Fund -<br>Agency Funds | Account Group -<br>General Fund<br>Assets | Total<br>(Miscellaneous<br>Data) |
|--|---|---------------------------------------|---|----------------------------------|
| <b>ASSETS AND OTHER DEBITS</b>                         |   |                                       |   |                                  |
| <b>Assets</b>  |   |                                       |   |                                  |
| Cash and cash equivalents                              | 505,865                                     | 343,863                               |   | 849,728                          |
| Receivables  | 24,277                                      | 63,371                                |   | 87,648                           |
| Inventories  | 35  |                                       |   | 35                               |
| Buildings and equipment                                |   |                                       | 435,610                                   | 435,610                          |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>                   | <b>530,187</b>                              | <b>407,234</b>                        | <b>871,220</b>                            | <b>1,808,641</b>                 |
| <b>LIABILITIES, EQUITY AND OTHER CREDITS</b>           |   |                                       |   |                                  |
| <b>Liabilities:</b>                                    |   |                                       |   |                                  |
| Accounts payable                                       | 336,931                                     |                                       |   | 336,931                          |
| Payroll deductions payable                             | 26  |                                       |   | 26                               |
| Due to taxing bodies and others                        |   | 243,294                               |   | 243,294                          |
| <b>Total Liabilities</b>                               | <b>363,207</b>                              | <b>243,294</b>                        | <b>500,000</b>                            | <b>1,106,501</b>                 |
| <b>Equity and Other Credits:</b>                       |   |                                       |   |                                  |
| Investment in general fund assets                      |   |                                       | 435,610                                   | 435,610                          |
| Fund balance - unreserved, undesignated                | 166,980                                     |                                       |   | 166,980                          |
| <b>Total Equity and Other Credits</b>                  | <b>166,980</b>                              | <b>500,000</b>                        | <b>435,610</b>                            | <b>1,102,590</b>                 |
| <b>TOTAL LIABILITIES, EQUITY AND<br/>OTHER CREDITS</b> | <b>530,187</b>                              | <b>743,294</b>                        | <b>935,610</b>                            | <b>2,209,091</b>                 |

The accompanying notes are an integral part of this statement.

JACKSON PARISH SHERIFF  
Bossier, Louisiana

Statement B

GOVERNMENTAL FUND - GENERAL FUND  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 1997

|  | BUDGET           | ACTUAL           | VARIANCE<br>(FAVORABLE<br>UNFAVORABLE) |
|--|------------------|------------------|--|
| <b>REVENUES</b>  |                  |                  |  |
| Ad valorem taxes   | 889,600          | 888,204          | (9,621)                                |
| <b>Intergovernmental revenues</b>                        |                  |                  |  |
| Federal grants   |                  | 8,250            | 8,250                                  |
| State grants   |                  |                  |  |
| State revenue sharing                                    | 31,000           | 30,500           | (500)                                  |
| State supplemental pay                                   | 60,000           | 71,500           | 11,500                                 |
| Miscellaneous  | 1,500            | 28,000           | 27,500                                 |
| <b>Fees, charges and contributions for services</b>      |                  |                  |  |
| Commissions on state tax or sharing                      | 42,000           | 42,500           | 500                                    |
| Taxes and licenses                                       | 16,000           | 15,025           | (975)                                  |
| Civil and criminal fees                                  | 37,725           | 42,885           | 5,160                                  |
| Court attendance   | 2,000            | 3,070            | 1,070                                  |
| Transporting prisoners                                   | 800              | 565              | (235)                                  |
| Feeding and keeping prisoners                            | 154,000          | 131,487          | (22,513)                               |
| Seizure from criminal activity                           | 4,000            | 18,277           | 14,277                                 |
| Fines and forfeitures                                    | 12,000           | 21,000           | 9,000                                  |
| Use of money and property - interest earnings            | 14,000           | 34,800           | 20,800                                 |
| Miscellaneous  | 20,640           | 9,810            | (10,830)                               |
| <b>Total revenues</b>                                    | <u>1,113,165</u> | <u>1,230,999</u> | <u>117,834</u>                         |
| <b>EXPENDITURES</b>                                      |                  |                  |  |
| <b>Public safety</b>                                     |                  |                  |  |
| Personnel services and related benefits                  | 871,708          | 926,476          | 54,768                                 |
| Operating services                                       | 582,118          | 593,544          | 11,426                                 |
| Material and supplies                                    | 76,248           | 76,180           | (68)                                   |
| Travel and other charges                                 | 4,700            | 3,894            | (806)                                  |
| Capital outlay   | 21,604           | 64,272           | 42,668                                 |
| <b>Total expenditures</b>                                | <u>1,556,378</u> | <u>1,664,366</u> | <u>107,988</u>                         |
| <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b> | 556,787          | (433,367)        | (990,154)                              |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                 | <u>895,863</u>   | <u>895,238</u>   | <u>(625)</u>                           |
| <b>FUND BALANCE AT END OF YEAR</b>                       | <u>339,140</u>   | <u>461,871</u>   | <u>122,731</u>                         |

The accompanying notes are an integral part of this statement.

**JACKSON PARISH SHERIFF**  
*Jackson, Louisiana*

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

**INTRODUCTION**

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-duty patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, 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 collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fees, costs, and bond forfeitures imposed by the district court.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The Jackson Parish Sheriff is an independently-elected official of the residents of Jackson Parish. In his capacity as Sheriff and Ex-officio Tax Collector, the Jackson Parish Sheriff is legally separate. Additionally, the Jackson Parish Sheriff is financially independent through proceeds of all various taxes and other forms of revenue. Based on the above, the Jackson Parish Sheriff is deemed to be a separate governmental reporting entity. The Jackson Parish Sheriff includes all funds, account groups, activities, et cetera, that are within the primary responsibility of the agency. Certain units of local government over which the Sheriff exercises no primary responsibility, such as the Jackson Parish Police Jury, School Board, Assessor, Clerk of Court, municipalities within the parish, and other independently elected officials are excluded from the accompanying general purpose financial statements. These local governments are neither controllable by nor unresponsible to the Jackson Parish Sheriff. Further, their operations do not require the approval of the Sheriff nor is the Sheriff legally or morally responsible for their actions. They are considered separate reporting entities and issue financial statements separate from those of the Jackson Parish Sheriff.

**C. FUND ACCOUNTING**

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

**JACKSON PARISH SHERIFF**  
Notes to the Financial Statements (Continued)

**C. FUND ACCOUNTING (Continued)**

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 affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental and fiduciary. A description of these fund classifications and their fund types follows:

**Governmental Funds**

Governmental funds account for the Sheriff's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. The governmental fund of the Sheriff is the:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 30:1472, 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 are ad valorem taxes levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Fiduciary Funds**

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or collected at other funds within the Sheriff. The fiduciary funds of the Sheriff are:

**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, ligants 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. The Tax Collector Fund, included in the accompanying general purpose financial statements, is reported for the period from July 1, 1996, through June 30, 1997.

**II. BASIS OF ACCOUNTING**

The accounting and financial 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 are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The government of funds use the following practices in recording revenues and expenditures:

**Revenues**

Under the modified accrual basis of accounting, revenues are recognized when measurable and available. "Measurable" means that 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.

**JACKSON PARISH SHERIFF**  
**Notes to the Financial Statements (Continued)**

**D. BASIS OF ACCOUNTING (CONTINUED)**

**Revenues (Continued)**

All 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, 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.

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

Interest income on time deposits is recorded upon maturity, when the income is available.

Substantially all other revenues are recorded when received.

**Expenditures**

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

The agency funds of the Jackson Parish Sheriff are the Sheriff's Fund and the Tax Collector Fund. The Sheriff's Fund uses the modified accrual basis of accounting. The Tax Collector Fund is prepared on the cash basis of accounting.

**E. BUDGET**

The budget, prepared on the modified accrual basis of accounting, was adopted on June 18, 1996, and was made available for public inspection at that time. The sheriff approves all budget changes or amendments.

Although formal budget integration within the accounting records is employed as a management control device, a system of memorandum accounting is not used by the sheriff. At year end, all appropriations lapse. Budgeted amounts included in the accompanying financial statements are as originally adopted.

**F. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under State law, the sheriff may invest in United States bonds, treasury notes, or certificates of deposit. 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. The Jackson Parish Sheriff has no investments at June 30, 1997.

**G. INVENTORY**

Inventory at June 30, 1997, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 16.500). Inventory items are valued at net prices established by the USDA and are recorded as expenditures under the consumption method using the first-in, first-out (FIFO) cost flow assumption.



**JACKSON PARISH SHERIFF**  
Notes to the Financial Statements (Continued)

**II. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost (67 percent) or estimated cost (33 percent).

**I. VACATION AND SICK LEAVE**

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

Vacation and sick leave benefits do not accumulate or accrue and, accordingly, at June 30, 1997, there are no accumulated and vested benefits relating to vacation and sick leave.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations reported to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due. There are no long-term obligations at June 30, 1997.

**K. FUND EQUITY**

**Reserves**

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

**Designated Fund Balance**

Designated fund balance represents tentative plans for future use of financial resources. No portion of the Jackson Parish Sheriff's equity and fund balance is reserved or designated at June 30, 1997.

**L. TOTAL COLUMN ON THE BALANCE SHEET**

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

**I. LEVIED TAXES**

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

|                          | Authorized Millage | Levied Millage | Expiration Date |
|--------------------------|--------------------|----------------|-----------------|
| Constitutional           | 0.10               | 0.10           | Indefinite      |
| Law Enforcement District | 0.00               | 0.00           | 1997            |

**JACKSON PARISH SHERIFF**  
Notes to the Financial Statements (Continued)

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$927,818 as follows:

|  |                  |
|--|------------------|
| Demand deposits including interest-bearing | \$894,763        |
| Petty cash                                 | 100              |
| Time deposits                              | <u>33,000</u>    |
| Total                                      | <u>\$927,863</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. 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 has \$928,877 in deposits (federal bank balances). These deposits are secured from risk by \$265,564 of federal deposit insurance and \$1,305,681 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The receivables of \$187,428 at June 30, 1997, are as follows:

| Class of Receivable             | General Fund    | Agency Fund      | Total            |
|---------------------------------|-----------------|------------------|------------------|
| Taxes and licenses              | \$6,607         |                  | \$6,607          |
| Fines and forfeitures           | 428             | 163,193          | 163,621          |
| Cell and retained fees          | 3,224           |                  | 3,224            |
| Court attendances               | 100             |                  | 100              |
| Feeding and keeping prisoners   | 8,631           |                  | 8,631            |
| Revenues from criminal activity | 74              |                  | 74               |
| Miscellaneous receivables       | 389             |                  | 389              |
| State grant                     | <u>2,497</u>    |                  | <u>2,497</u>     |
| Total                           | <u>\$16,970</u> | <u>\$165,054</u> | <u>\$182,024</u> |

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

|                        | Buildings | Equipment       | Total           |
|------------------------|-----------|-----------------|-----------------|
| Balance, June 30, 1996 | \$16,804  | \$568,834       | \$585,638       |
| Additions              |           | 65,973          | 65,973          |
| Deletions              |           | <u>(78,507)</u> | <u>(78,507)</u> |
| Balance, June 30, 1997 | \$16,804  | \$556,300       | \$573,104       |

**JACKSON PARISH SHERIFF**  
Notes to the Financial Statements (Continued)

**6. PENSION PLAN**

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 each month, and who were between the ages of 18 and 90 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 1.5 percent for each year if total service is at least 12 but less than 15 years, 1.75 percent for each year if total service is at least 15 but less than 20 years, and 2 percent for each year if total service is at least 20 years. 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 36 consecutive or joined 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 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 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 supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71218, or by calling (318) 362-3191.

**Funding Policy.** Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Jackson Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.8 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 taxes. The contribution requirements of plan members and the Jackson Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:185, 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 Jackson Parish Sheriff's contributions to the System for the years ending June 30, 1995, 1996 and 1997, were \$49,121, \$49,525 and \$50,667, respectively, equal to the required contributions for each year.

**7. POSTRETIREMENT BENEFITS**

The Jackson 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 at the cost of an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recoups the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which was \$11,408 for 1997. The cost of providing these benefits for the retirees is not separable from the cost of providing benefits for active employees.

**8. LEASES**

On September 21, 1985, the Jackson Parish Sheriff entered into a 99-year property lease for the lease of three acres of land to be used as a treatment and training complex. Total consideration on this lease is \$200.

**JACKSON PARISH SHERIFF**  
*Notes to the Financial Statements (Continued)*

**9. CHANGES IN AGENCY FUND BALANCES**

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

|                        | Sheriff's<br>Fund | Tax Collector<br>Fund | Total            |
|------------------------|-------------------|-----------------------|------------------|
| Balance, June 30, 1996 | \$118,294         | \$28,059              | \$146,353        |
| Additions              | 327,848           | 5,045,216             | 5,373,064        |
| Reductions             | (128,614)         | (5,018,797)           | (5,147,411)      |
| Balance, June 30, 1997 | <u>\$317,528</u>  | <u>\$24,478</u>       | <u>\$342,006</u> |

**10. LITIGATION AND CLAIMS**

At June 30, 1997, the sheriff is involved in several liability claims against his office. It is the opinion of the sheriff's legal counsel that these claims are fully covered by the Louisiana Sheriff's Insurance Program.

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

The sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Jackson Parish Police Jury.

SUPPLEMENTAL INFORMATION

JACKSON PARISH SHERIFF  
Jambourg, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 1997

FIDUCIARY FUNDS - 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.

JACKSON PARISH SHERIFF  
Jonestown, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS  
Combining Balance Sheet, June 30, 1997

|                                 | Sherriff's<br>Fund | Tax<br>Collector Fund | Total            |
|---------------------------------|--------------------|-----------------------|------------------|
| <b>ASSETS</b>                   |                    |                       |                  |
| Cash and cash equivalents       | \$44,375           | \$24,688              | \$69,063         |
| Receivables                     | <u>153,051</u>     |                       | <u>153,051</u>   |
| <b>TOTAL ASSETS</b>             | <u>\$197,426</u>   | <u>\$24,688</u>       | <u>\$222,114</u> |
| <b>LIABILITIES</b>              |                    |                       |                  |
| Due to taxing bodies and others | <u>\$207,536</u>   | <u>\$24,688</u>       | <u>\$232,224</u> |
| <b>TOTAL LIABILITIES</b>        | <u>\$207,536</u>   | <u>\$24,688</u>       | <u>\$232,224</u> |

## JACKSON PARISH SHERIFF

Jarroldine, Louisiana

## FIDUCIARY FUNDS - AGENCY FUNDS

## Schedule of Changes in Balances Due

## to Taxing Bodies and Others

For the Year Ended June 30, 1997

|  | Sheriff's<br>Fund | Tax<br>Collector Fund | Total              |
|--|-------------------|-----------------------|--------------------|
| <b>BALANCE AT BEGINNING OF YEAR</b>                                | <u>\$118,294</u>  | <u>\$28,159</u>       | <u>\$146,453</u>   |
| <b>ADDITIONS</b>   |                   |                       |                    |
| Deposits:  |                   |                       |                    |
| Sheriff's sales  | 48,317            |                       | 48,317             |
| Bonds  | 7,890             |                       | 7,890              |
| Commissions  | 2,890             |                       | 2,890              |
| Fines and costs  | 136,997           |                       | 136,997            |
| Carrollments   | 25,881            |                       | 25,881             |
| Other deposits   | 6,791             |                       | 6,791              |
| Taxes, fees, etc., paid to tax collector                           |                   | 4,999,733             | 4,999,733          |
| Interest on time deposits  |                   | 18,883                | 18,883             |
| <b>Total additions</b>   | <u>\$337,846</u>  | <u>\$5,018,616</u>    | <u>\$5,356,462</u> |
| <b>Total</b>   | <u>\$456,140</u>  | <u>\$5,046,775</u>    | <u>\$5,502,915</u> |
| <b>REDUCTIONS</b>  |                   |                       |                    |
| Taxes, fees, etc., distributed to taxing bodies and others         |                   | 5,018,797             | 5,018,797          |
| Deposits utilized to:  |                   |                       |                    |
| Sheriff's General Fund   | 38,466            |                       | 38,466             |
| Police Jury  | 5,849             |                       | 5,849              |
| District Attorney  | 13,456            |                       | 13,456             |
| Clerk of Court   | 13,478            |                       | 13,478             |
| Indigent Defender Board  | 17,557            |                       | 17,557             |
| Attorney's, Shrimps, appraisers, etc.                              | 21,631            |                       | 21,631             |
| Carrollments   | 34,914            |                       | 34,914             |
| Criminal Court Fees  | 21,531            |                       | 21,531             |
| Other settlements  | 81,732            |                       | 81,732             |
| <b>Total reductions</b>  | <u>\$386,614</u>  | <u>\$5,018,797</u>    | <u>\$5,405,411</u> |
| <b>BALANCES AT END OF YEAR DUE TO<br/>TAXING BODIES AND OTHERS</b> | <u>\$79,526</u>   | <u>\$33,688</u>       | <u>\$113,214</u>   |



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

To the Honorable Van Brundy  
Jackson Parish Sheriff  
Courthouse Building  
Jamboree, LA 71251

We have audited the general purpose financial statements of the Jackson Parish Sheriff, Jamboree, Louisiana, as of and for the year ended June 30, 1997, and have issued our report hereon dated October 6, 1997. We conducted our audit in accordance with generally accepted auditing 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 the Jackson Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying letter to management, dated October 6, 1997, as items (1) and (2).

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Jackson 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 management. However, this report is a matter of public record and its distribution is not limited.

  
KENNETH D. FOLLEN & CO.  
Certified Public Accountants

Jamboree, Louisiana  
October 6, 1997

**Kenneth D. Falden & Co.,  
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Honorable Van Brundy  
Jackson Parish Sheriff  
Courthouse Building  
Bossierville, LA 70511

In planning and performing our audit of the general purpose financial statements of the Jackson Parish Sheriff, as of and for the year ended June 30, 1997, and to obtain reasonable assurance about whether the financial statements are free of material misstatement, we considered the following:

- (1) The internal control structure 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 structure; and,
- (2) As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Jackson Parish Sheriff's compliance with certain provisions of laws, regulations and contracts. The objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we did not express such an opinion.

During our audit, we became aware of certain matters involving intentional non-compliance with laws and matters disclosed in the audit report, as of and for the year ended June 30, 1997, involving the internal control structure that were opportunities for strengthening internal controls and compliance requirements. The recommendations that accompany this letter summarize our comments regarding these matters. (We previously reported on the Jackson Parish Sheriff's compliance and internal control structure in our report dated October 6, 1997.) This letter does not affect our report dated October 6, 1997, on the general purpose financial statements of the Jackson Parish Sheriff.

Sincerely,



**KENNETH D. FALDEN & CO.**  
Certified Public Accountants

Baton Rouge, Louisiana  
October 6, 1997

## **Findings**

- (1) For the year ended June 30, 1997, the Jackson Parish Sheriff failed to adequately amend the budgeted expenditures of its General Fund. Failure to adequately amend the budgeted expenditures resulted in actual expenditures exceeding the budgeted expenditures by more than five percent. Louisiana Revised Statute 39:1309 requires that amendments shall be made whenever actual expenditures are exceeding budgeted expenditures by five percent or more.

We recommend that the Jackson Parish Sheriff comply with Louisiana Revised Statute 39:1309.

In a letter dated October 7, 1997, the Jackson Parish Sheriff responded by stating that the General Fund's actual expenditures did exceed the budgeted expenditures by more than five percent; however, this unfavorable expenditure variance was the result of personnel changes. The unfavorable variance was strictly an overnight and that its budgeted expenditures will be monitored closely in the future.

- (2) For the year ended June 30, 1997, the Jackson Parish Sheriff published a summary of the General Fund budget only four days prior to the date of its public hearing. Louisiana Revised Statute 39:1386 states that a summary shall be published at least ten days prior to the date of the public hearing.

We recommend that the Jackson Parish Sheriff comply with Louisiana Revised Statute 39:1386.

In a letter dated October 7, 1997, the Jackson Parish Sheriff responded by stating that this incorrect time frame was the result of personnel changes and that at least ten days will be allowed in the future.

## **Prior Year's Findings**

None.