

ORIGINAL  
FILE LEFT  
DO NOT REMOVE  
THIS COPY  
FROM THE FILE  
BACK TO FILE

98002146  
3081

**EAST BATON ROUGE PARISH SHERIFF**  
**Baton Rouge, Louisiana**

**GENERAL-PURPOSE FINANCIAL STATEMENTS**

As of and for the year ended  
June 30, 1998

(With Accountant's Report Thereon)

Under provisions of state law, this report is a public document. A copy of this report may be obtained free of charge, on request, and prepared and disseminated in electronic form. This report is prepared for public information by the East Baton Rouge Parish Sheriff's Office, at the office of the parish clerk of court.

MAILED FEB 4 1999

Carroll A. Black  
Certified Public Accountant

STATE OF MISSISSIPPI  
 Baton Rouge, Louisiana

General Purpose Financial Statements  
 As of and for the year ended  
 June 30, 1958  
 With Supplemental Information Schedules

TABLE OF CONTENTS

|   | <u>Statement</u> | <u>Page No.</u> |
|---|------------------|-----------------|
| Independent Auditor's Report  |                  | 1 - 2           |
| General Purpose Financial Statements:   |                  |                 |
| Combined Balance Sheet - All Fund Types<br>and Account Groups as of June 30, 1958   | A                | 3 - 4           |
| Governmental Fund Type:   |                  |                 |
| Statement of Revenues, Expenditures,<br>and Changes in Fund Balances for the years<br>ended June 30, 1958                               | B                | 5               |
| Statement of Revenues, Expenditures, and<br>Changes in Fund Balances - Budget COMP<br>Actual and ADJUD for the year ended June 30, 1958 | C                | 6 - 7           |
| Notes to Financial Statements   |                  | 8 - 16          |
|   | <u>Schedule</u>  |                 |
| Supplemental Information Schedules -<br>Federal Fund Type - Agency Funds:   |                  |                 |
| Federal Fund - Agency Funds   |                  | 17              |
| Combined Balance Sheet as of June 30, 1958  | 1                | 18 - 19         |
| Schedule of Changes in Balances Due to<br>Trusts Bodies and Others for the year<br>ended June 30, 1958                                  | 2                | 20 - 21         |
| Schedule of Expenditures of Federal Awards  | 3                | 22              |
| Summary Schedule of PRIOR Year Audit<br>Findings  | 4                | 23 - 24         |
| Correction ACTION Plan for Current Year<br>Audit Findings   | 5                | 25              |

DAVE BAYNE BOSS PARISH SHERIFF  
Baton Rouge, Louisiana

Reports on Compliance  
As of and for the year ended  
June 30, 1980

TABLE OF CONTENTS

|   | <u>Page No.</u> |
|---|-----------------|
| Other reports Required by:  |                 |
| Government Auditing Standards and Office of<br>Management and Budget Circular A-133   |                 |
| Report on Compliance and on Internal Control over<br>Financial Reporting Based on an Audit of Financial<br>Statements Performed in Accordance With Government<br>Auditing Standards | 28 - 27         |
| Report on Compliance With Requirements Applicable to<br>Cash Buyer Program and on Internal Control Over<br>Compliance in Accordance with OMB Circular A-133                         | 28 - 33         |
| Schedule of Findings and Questioned Costs   | 34              |
| Management Letter   | 33 - 34         |

**JENNIFER A. BLACK**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**5117 E. MARSHALL STREET SUITE 200**  
**BOSSIERE, LOUISIANA 70604**

**PHONE (225) 754-3155**  
**FAX (225) 754-3154**

**INDEPENDENT AUDITOR'S REPORT**

**HONORABLE EMMETT S. LITCHFIELD**  
**EAST BOSSIER PARISH PARISH SHERIFF**  
**BOSSIERE, LOUISIANA**

I have audited the accompanying general-purpose financial statements of the East Bossier Parish Sheriff as of and for the year ended June 30, 1998, as listed in the accompanying table of contents. These general-purpose financial statements are the responsibility of the East Bossier Parish Sheriff's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

Except as discussed in the following paragraphs, I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits included in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. East Bossier Parish Sheriff has included such disclosures in Note 18. Because of the unprecedented nature of the year 2000 issue, its effects and the nature of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support East Bossier Parish Sheriff disclosures with respect to the year 2000 issue made in Note 18. Further, I do not provide assurance that East Bossier Parish Sheriff is or will be year 2000 ready, that East Bossier Parish Sheriff year 2000 remediation efforts will be successful in whole or in part, or that parties with which East Bossier Parish Sheriff does business will be year 2000 ready.

The general-purpose financial statements referred to above include the financial data of the East Bossier Parish Sheriff as ex-Officio Parish Tax Collector, whose financial statements are on a basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. That basis differs from generally accepted accounting principles because it does not recognize accounts receivable or payable.

In my opinion, except for the effects on the financial statements of the East Bossier Parish Sheriff as ex-Officio Parish Tax Collector whose financial statements are prepared using another comprehensive basis of accounting preparing its financial statements on the basis of cash receipts and disbursements described in the first preceding paragraph, and except for the effects of such adjustments, if any, an audit cannot be deemed to be necessary had I been able to examine evidence regarding year 2000 disclosures as discussed in the second preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Bossier Parish Sheriff as of June 30, 1998, and the results of operations for the year ended June 30, 1998, in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, I have also issued my report dated December 21, 1998, as my consideration of the East Bossier Parish Sheriff internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations and grants.

ROBERTALE ELLEN S. LITTONVILLE  
SAULT SAÛTE MARIE PARISH SHERRIFF  
SAULT SAÛTE, Louisiana  
INDEPENDENT AUDITOR'S REPORT  
December 31, 1958

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and the schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and are not a required part of the general-purpose financial statements of the Sault Saute 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 stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

SAULT SAÛTE, LA  
December 31, 1958



**EAST BATON ROUGE PARISH SHREVEPORT**  
**Police Project, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Continued Balance Sheet  
 June 30, 2008

|  | (GOVERNMENTAL FUND TYPE) |  |                                   |
|--|--------------------------|--|-----------------------------------|
|  | GENERAL FUNDS            | FUND OF FUND - CANTONIER SPECIAL REVENUE FUNDS | FELICITY FUND TYPE - AGENCY FUNDS |
| <b>ASSETS AND OTHER DEBITS</b>   |                          |  |                                   |
| <b>Assets:</b>   |                          |  |                                   |
| Cash and cash equivalents (Note 3)   | \$48,275,268             | 268,891  | 2,249,418                         |
| Cash restricted (Note 3)   | 250,110                  |  | 1,886,295                         |
| Investments (Note 4)   | 7,190,800                |  |                                   |
| Receivables (Note 5)   | 1,028,210                | 8,180  | 121,887                           |
| Due from other funds (Note 6)  | 420,815                  | 15,325   |                                   |
| Inventory  |                          | 64,568   |                                   |
| Land, buildings, and equipment (Note 7)  |                          |  |                                   |
| Other  | 60,175                   |  |                                   |
| Other debits - amount to be provided for retirement of general long-term obligations (Note 10) |                          |  |                                   |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>   | <b>\$57,185,378</b>      | <b>467,974</b>                                 | <b>4,277,601</b>                  |
| <b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>  |                          |  |                                   |
| <b>Liabilities:</b>  |                          |  |                                   |
| Accounts payable   | \$674,513                | 61,843   |                                   |
| Payroll taxes payable  | 121,688                  |  |                                   |
| Reserve for insurance deductibles (Note 10)  | 294,445                  |  |                                   |
| Compensated absences payable (Note 10)   |                          |  | 15,811                            |
| Due to State of Louisiana  |                          |  | 447,240                           |
| Due to other funds (Note 6)  |                          |  | 43,883                            |
| Due to P. H.E.   |                          |  | 1,799,851                         |
| Due to others  |                          |  | 1,187,360                         |
| Estimated liabilities  |                          |  | 600                               |
| Deferred revenues  |                          |  | 66,337                            |
| Prepaid taxes (Note 11)  |                          |  |                                   |
| Reserve deposits - equipment deposits  | 14,400                   |  |                                   |
|  | <b>1,028,413</b>         | <b>61,843</b>                                  | <b>4,073,601</b>                  |
| <b>Equity and Other Credits:</b>   |                          |  |                                   |
| Investment in general fixed assets (Note 7)  |                          |  |                                   |
| Fund balances:   |                          |  |                                   |
| Reserved for inventory   |                          | 64,568   |                                   |
| Maintenance - Undesignated   | 18,128,488               | 328,638  |                                   |
| <b>Total Equity and Other Credits</b>  | <b>18,146,688</b>        | <b>393,206</b>                                 |                                   |
| <b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>   | <b>\$70,184,681</b>      | <b>493,049</b>                                 | <b>4,073,601</b>                  |

The accompanying notes are an integral part of this statement.

| <u>ACCOUNT GROUPS</u>      |                               |                                |
|----------------------------|-------------------------------|--------------------------------|
| <u>GENERAL FUND ASSETS</u> | <u>GENERAL LIABILITY FUND</u> | <u>TOTAL (DEFICIT/SURPLUS)</u> |
|                            |                               | 12,600,747                     |
|                            |                               | 1,004,476                      |
|                            |                               | 7,158,800                      |
|                            |                               | 1,154,500                      |
|                            |                               | 447,240                        |
|                            |                               | 54,500                         |
| 12,155,120                 |                               | 12,155,120                     |
|                            |                               | 82,275                         |
|                            | 1,004,476                     | 1,004,476                      |
| <u>12,155,120</u>          | <u>1,004,476</u>              | <u>13,159,596</u>              |
|                            |                               | 100,701                        |
|                            |                               | 121,800                        |
|                            |                               | 234,410                        |
|                            | 1,004,476                     | 1,004,476                      |
|                            |                               | 15,811                         |
|                            |                               | 447,240                        |
|                            |                               | 40,000                         |
|                            |                               | 1,128,857                      |
|                            |                               | 1,117,388                      |
|                            |                               | 400                            |
|                            |                               | 55,272                         |
|                            |                               | 14,400                         |
|                            | <u>1,004,476</u>              | <u>1,242,252</u>               |
| 12,155,120                 |                               | 12,155,120                     |
|                            |                               | 54,500                         |
|                            |                               | <u>13,452,104</u>              |
| <u>12,155,120</u>          |                               | <u>13,300,354</u>              |
| 12,155,120                 | 1,004,476                     | <u>13,159,596</u>              |

**CRIST BAY COMMUNITY PARISH GOVERNMENT**  
 Baton Rouge, Louisiana  
**GOVERNMENTAL FUND TYPE**

STATEMENT 11

Statements of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended June 30, 2008

|   | GENERAL<br>FUNDS  | REGION<br>CANTON<br>SPECIAL<br>FUND(S)<br>FUNDS | TOTAL<br>(MINUS MINORITY<br>INT.) |
|---|-------------------|---|-----------------------------------|
| <b>REVENUES</b>   |                   |   |                                   |
| Ad valorem taxes  | \$92,228,204      |   | 92,228,204                        |
| Licenses and permits  | 429,832           |   | 429,832                           |
| Intragovernmental revenues:   |                   |   |                                   |
| Federal grants  | 643,902           |   | 643,902                           |
| State grants:   |                   |   |                                   |
| Basic supplemental pay  | 1,251,817         |   | 1,251,817                         |
| Miscellaneous   | 119,641           |   | 119,641                           |
| Fees, charges and commissions for services:   |                   |   |                                   |
| Commissions and state revenue sharing   | 780,888           |   | 780,888                           |
| Cost and external fees  | 2,877,493         |   | 2,877,493                         |
| Court attendance  | 78,344            |   | 78,344                            |
| Transporting prisoners  | 58,817            |   | 58,817                            |
| Fencing and trapping premises   | 2,352,952         |   | 2,352,952                         |
| Sales of merchandise  |                   | 760,155   | 760,155                           |
| Fees and tolls/dues   | 133,681           |   | 133,681                           |
| Other   | 952,662           |   | 952,662                           |
| Interest income   | 732,236           | 10,641  | 742,877                           |
| Miscellaneous   | 212,880           | 7,880   | 220,760                           |
| Total revenues  | <u>99,811,361</u> | <u>802,736</u>                                  | <u>99,614,627</u>                 |
| <b>EXPENDITURES</b>   |                   |   |                                   |
| Public safety:  |                   |   |                                   |
| Personnel services and related benefits   | 19,114,565        |   | 19,114,565                        |
| Operating services  | 2,749,375         | 141,393   | 2,890,768                         |
| Materials and supplies  | 3,852,341         | 654,152   | 4,506,493                         |
| Travel and other charges  | 755,088           | 81,886  | 836,974                           |
| Capital outlay  | 1,744,135         | 10,484  | 1,754,619                         |
| Total expenditures  | <u>27,269,504</u> | <u>888,195</u>                                  | <u>28,157,699</u>                 |
| <b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>                                      | <u>72,541,857</u> | <u>-85,459</u>                                  | <u>72,456,398</u>                 |
| <b>OTHER FINANCING (SOURCE) USED</b>  |                   |   |                                   |
| State grants  | 192,021           |   | 192,021                           |
| Federal grants  | 643,902           |   | 643,902                           |
| Total other financing (source) used   | <u>835,923</u>    |   | <u>835,923</u>                    |
| <b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES<br/>OVER EXPENDITURES AND OTHER USES</b> | <u>73,377,780</u> | <u>-85,459</u>                                  | <u>73,292,321</u>                 |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b>   | <u>12,121,458</u> | <u>400,124</u>                                  | <u>12,521,582</u>                 |
| Increase in (decrease) reserve:   |                   |   |                                   |
| Increase in (decrease) reserve:   |                   | 18,728  | 18,728                            |
| <b>FUND BALANCES AT END OF YEAR</b>   | <u>24,499,238</u> | <u>418,852</u>                                  | <u>24,918,090</u>                 |

The accompanying notes are an integral part of this statement.



**EAST BOSTON POLICE PARISH SHIRING**  
 Police Planting, Louisiana  
**COMPREHENSIVE FUND 1190 - (04)R 040, 040**  
**PERSONNEL AND SUPPLIES REVENUE FUNDS**

**Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget  
 (GAAP Basis) and Actual  
 For the Year Ended June 30, 2008**

|   | GENERAL FUND               |                            | VARIANCE<br>FAVORABLE<br>UNFAVORABLE |
|---|----------------------------|----------------------------|--------------------------------------|
|   | BUDGET                     | ACTUAL                     |                                      |
| <b>REVENUES</b>   |                            |                            |                                      |
| All visitors fees   | \$21,046,700               | 22,024,054                 | 977,354                              |
| Licenses and permits  | 276,000                    | 429,873                    | 153,873                              |
| Intergovernmental revenues:   |                            |                            |                                      |
| Federal grants  | 285,000                    | 543,000                    | 258,000                              |
| State grants  |                            |                            |                                      |
| State supplemental pay  | 1,367,750                  | 1,367,817                  | (63)                                 |
| Miscellaneous   | 788,443                    | 113,641                    | (674,802)                            |
| Fees, charges and commissions for services  |                            |                            |                                      |
| Commissions and state revenue sharing   | 762,724                    | 788,068                    | 25,344                               |
| Civil and criminal fees   | 2,802,700                  | 2,602,430                  | (199,270)                            |
| Court attendance  | 84,224                     | 79,144                     | (5,080)                              |
| Transporting prisoners  | 82,270                     | 88,817                     | 6,547                                |
| Feeding and housing prisoners   | 2,289,000                  | 2,052,950                  | (236,050)                            |
| Sales of merchandise  |                            |                            |                                      |
| Fines and forfeitures   | 132,830                    | 123,681                    | (9,149)                              |
| Other   | 813,830                    | 951,092                    | 137,262                              |
| Interest income   | 644,862                    | 733,208                    | 88,346                               |
| Miscellaneous   | 249,229                    | 221,888                    | (27,341)                             |
| Total revenues  | <u>32,299,028</u>          | <u>34,211,281</u>          | <u>1,912,253</u>                     |
| <b>EXPENDITURES</b>   |                            |                            |                                      |
| Public safety:  |                            |                            |                                      |
| Personnel (includes and related benefits)   | 18,228,300                 | 19,114,280                 | 885,980                              |
| Operating services  | 2,068,550                  | 2,749,370                  | 680,820                              |
| Materials and supplies  | 2,371,814                  | 2,802,241                  | 430,427                              |
| Travel and other charges  | 127,318                    | 185,468                    | 52,150                               |
| Capital outlay  | 1,103,545                  | 1,244,296                  | 140,751                              |
| Total expenditures  | <u>24,908,527</u>          | <u>27,095,655</u>          | <u>2,187,128</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                                      | <u>5,688,254</u>           | <u>6,644,350</u>           | <u>956,125</u>                       |
| <b>OTHER FINANCING-SOURCE USES</b>  |                            |                            |                                      |
| State grants  | 186,001                    | 402,834                    | (216,833)                            |
| Federal grants  | 483,828                    | 513,802                    | (30,026)                             |
| Total other financing (source) uses   | <u>669,829</u>             | <u>916,636</u>             | <u>(246,862)</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES<br/>OVER EXPENDITURES AND OTHER USES</b> | <u>5,018,425</u>           | <u>5,698,000</u>           | <u>679,575</u>                       |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b><br>Increase in inventory amount                     | <u>12,077,488</u>          | <u>12,137,408</u>          | <u>60,000</u>                        |
| <b>FUND BALANCES AT END OF YEAR</b>   | <u><u>\$17,095,913</u></u> | <u><u>\$17,835,408</u></u> | <u><u>\$839,495</u></u>              |

The accompanying notes are an integral part of this statement.



**WEST BRICK HOUSE PARISH SHERRIFF**  
Baton Rouge, Louisiana

Report to Financial MEMORANDUM  
As of and For the Year ended June 30, 1968

**INTRODUCTION**

As provided in Article V, Section 17 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement division and ex-officio tax collector of the parish. The sheriff administers the parish jail system and guarantees 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-site 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, when requested, the sheriff provides assistance in 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, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general-purpose financial statements of the West Brick House 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 proposed standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

For financial reporting purposes, in accordance with GASB Codification Section 1100, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid or provided by the parish, parish officials are required by Louisiana law. The sheriff is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the city-parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the 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.

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 (General Fund, Prison Canteen Special Revenue Fund) and fiduciary (Agency Funds). These funds are described as follows:

##### General Fund

The General Fund, as provided by Louisiana Revised Statute 18:1812, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the tax 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.

##### Prison Canteen Special Revenue Fund

The Prison Canteen Special Revenue Fund accounts for sales of personal items to prisoners in the parish jail. Revenues are used to compensate ministers who visit the prison, to purchase office supplies, directly associated personnel services and related benefits and to provide for other inmate benefits, et cetera.

##### Fiduciary Fund Type - Agency Funds

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

#### 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 related to the timing of the measurements made, regardless of the measurement basis applied. The General Fund is measured for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting), which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

##### Revenues

All children taxes and the related state revenue sharing are recorded in the year taxes are due and payable. The calendar for the 1997 tax roll was as follows:

|                 |                   |
|-----------------|-------------------|
| Levy date       | January 1, 1997   |
| Due date        | December 31, 1997 |
| File date       | January 1, 1998   |
| Collection date | December 1, 1997  |

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

**Revenues (Continued)**

Licenses, permits, fees, charges, and commissions for services are recorded when earned.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the interest is earned.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Compensated absences are recognized as expenditures when leave is actually taken or when the employee for leave is paid for accrued leave upon termination or death, while the cash of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**Other Financing Sources (Contd)**

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (sales) when the transfer is authorized by the sheriff.

**E. BUDGET PRACTICES**

The proposed budget for 1997-98 was made available for public inspection on June 18, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten (10) days prior to the public hearing, which was held at the East Baton Rouge Parish Sheriff's office on June 26, 1997, for the comments from taxpayers. The budgets are legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any revenue revenues over expenditures are carried forward to the subsequent year or beginning fund balance.

Neither memorandum accounting nor formal integration of the budget into the accounting records are employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Memorandum accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and 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, or time deposits with state banks organized under Louisiana law or under the laws of the United States. Tax collections may be deposited in a bank described in the parish where the funds are collected.

F. CASH AND CASH EQUIVALENTS. (Continued)

Under state law, the Sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. INVESTMENTS

Investments in Certificates of Deposits with maturity dates exceeding 90 days are classified as long term. These investments are reported using a cost-based method.

H. INVENTORY

Inventory at June 30, 1998, consists of merchandise for resale in the Prison Canteen Special Revenue Fund. Inventory items are valued at cost and are recorded as expenditures using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. Reported inventory is equally offset by a fund balance reserve that indicates it does not constitute available spendable resources even though it is a component of net current assets.

I. 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. They are valued at historical cost or estimated cost if historical cost is not available. Approximately 70 per cent of the assets are valued at historical cost and 30 per cent are valued at estimated cost based on vendor estimates of prices at the time of purchase. No depreciation has been provided on general fixed assets.

J. DEFERRED BENEFITS

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

Employees of the Sheriff's office earn from 7.5 to 13 hours of annual leave and 7.5 to 13 hours of sick leave each work period, depending on their length of service. Maximum accrual of annual leave is 144.36 to 203.6 hours, depending on length of service, and maximum accrual of sick leave is 816 hours. Upon termination of employment, employees are paid for accrued annual leave up to the maximum accrual authorized. All accumulated sick leave lapses upon termination of employment. The plan assets remain the property of the Sheriff's office until paid or made available to participants, subject only to claims of the employer's general creditors.

The cost of leave privileges is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

K. TOTAL COLUMN ON STATEMENTS

The total column on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles or results of operations. Neither is such data comparable to a consolidation.

DAVE BRIDEN BOND FIDELITY SERVICE  
 Baton Rouge, Louisiana  
 Notes to the Financial Statements, (Continued)

2. LEVIED TAXES

|                                    | AMOUNTED<br>MILLAGE | LEVIED<br>MILLAGE | EXPIRATION<br>DATE |
|------------------------------------|---------------------|-------------------|--------------------|
| Special law enforcement            | 4.00                | 4.00              | None               |
| Additional special law enforcement | 3.75                | 3.75              | 12/31/2000         |
| Additional special law enforcement | 6.00                | 6.00              | 12/31/2000         |

3. CASH AND CASH EQUIVALENTS

At June 30, 1998, the Sheriff has cash and cash equivalents (bank balances) totaling \$12,889,742, as follows:

|                                   |              |
|-----------------------------------|--------------|
| Cash - Tax Collection Agency Fund | \$ 2,000,000 |
| Demand deposits                   | 400,700      |
| Time deposits                     | 10,300,000   |
| MONEY Fund                        | 1,000,000    |
|                                   | 12,889,742   |
| Restricted cash                   | 3,000,000    |
| Total                             | \$15,889,742 |

These deposits are stated at cost, which approximates market. Under state law, these deposits for the remaining bank balances may 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 holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the deposits are adequately secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent bank (GAO Category 1).

Even though the pledged securities are considered uncollateralized (necessary to meet the provisions of GAO Statement 3, Louisiana Revised Statute 19:177) because 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.

Restricted Cash

These funds represent payments for litigation settlements, and a reserve to cover the \$5,000 deductible for insurance claims for June 30, 1998, and prior claims for claims subsequent to fiscal year 1998 that are held in these accounts until disbursed to their respective eligible claimants.

4. INVESTMENTS

Investments are categorized into three three categories of credit risk:

1. Issued or registered, or securities held by the sheriff or its agent in the sheriff's name
2. Unissued and unregistered, with securities held by the county's trust department or agent in the sheriff's name
3. Unissued and unregistered, with securities held by the county's trust department or agent but not in the sheriff's name.

At fiscal year-end, the sheriff's investment balances were as follows:

| TYPE of INVESTMENT      | Quantity | Total           |                 |
|-------------------------|----------|-----------------|-----------------|
|                         |          | Carrying Amount | Carrying Amount |
| Certificates of Deposit | 101      | Cost            | \$7,100,000     |

WEST BAYON BOUGE PARISH SHERRIFF  
 Baton Rouge, Louisiana  
 Notes to the Financial Statements, (Continued)

4. RECEIVABLES

Reconciliation as of June 30, 1999, are as follows:

| Class of Receivable                         | GENERAL FUND |         | AGENCY FUND | CAPITAL FUND | TOTAL     |
|---|--------------|---------|-------------|--------------|-----------|
|   | 1999         | 1998    | 1999        | 1998         | 1999      |
| Licenses and permits                        | \$ 31,320    | -       | -           | -            | 31,320    |
| Fueling, copying and transporting prisoners | 459,804      | -       | -           | -            | 459,804   |
| Other fees, charges and commissions         | 673,996      | -       | 8,189       | -            | 682,185   |
| Rents, successions, etc.                    | -            | -       | 107,167     | -            | 107,167   |
| Total                                       | \$1,065,120  | 107,167 | 8,189       | 0,000        | 1,180,476 |

4. BIL FROM/TO OTHER FUNDS

Individual balances due from/to other funds as of June 30, 1999, are as follows:

| FUND                                     | DUE FROM OTHER FUNDS |      | DUE TO OTHER FUNDS |      |
|--|----------------------|------|--------------------|------|
|  | 1999                 | 1998 | 1999               | 1998 |
| General Fund                             | \$ 411,903           | -    | -                  | -    |
| Prisoners' Care and Special Revenue Fund | 18,324               | -    | -                  | -    |
| Agency funds-                            |                      |      |                    |      |
| Boudin's                                 | -                    | -    | 64,185             | -    |
| Prisoners' Care                          | -                    | -    | 18,324             | -    |
| Tax Collector                            | -                    | -    | 203,660            | -    |
| Total                                    | \$ 430,227           | -    | 286,169            | -    |

5. CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets for the period June 30, 1999, follows:

|                                      | BALANCE<br>JUNE 30,<br>1997 | ACQUISITIONS |              | DELETIONS | BALANCE<br>JUNE 30,<br>1999 |
|--------------------------------------|-----------------------------|--------------|--------------|-----------|-----------------------------|
|                                      |                             | GENERAL FUND | CAPITAL FUND |           |                             |
| Land                                 | \$ 45,548                   | -            | -            | -         | 45,548                      |
| Buildings                            | 481,599                     | -            | -            | -         | 481,599                     |
| Vehicles                             | 5,858,048                   | 3,442,840    | 17,274       | 672,986   | 8,638,976                   |
| OFFICE:                              |                             |              |              |           |                             |
| FURNITURE                            | 338,808                     | 28,860       | -            | 3,227     | 366,441                     |
| Equipment                            | 1,187,883                   | 372,380      | 10,214       | 17,848    | 1,572,729                   |
| Major office equipment               | 79,854                      | 748          | -            | 553       | 79,349                      |
| Misc. office equipment               |                             |              |              |           |                             |
| Supplies                             | 258,304                     | 28,528       | -            | 3,389     | 279,853                     |
| Equipment                            | 3,388,480                   | 64,342       | -            | 17,986    | 3,434,836                   |
| Prisoners' Correctional<br>equipment | 2,083                       | -            | -            | -         | 2,083                       |
| Telephone equipment                  | 143,627                     | -            | -            | -         | 143,627                     |
| Misc. (fax/pumps)                    | 78,383                      | -            | -            | -         | 78,383                      |
| Total                                | \$ 10,854,033               | 3,823,812    | 28,488       | 716,969   | 12,189,364                  |

Any differences between the general fund asset additions and the capital outlays are due to assets purchased through the federal grants as well as assets obtained through inter-fund transfers.



**EAST BATON ROUGE PARISH SHERIFF**  
**Baton Rouge, Louisiana**  
**Notes to the Financial Statements, (Continued)**

**8. PENSION PLAN**

**Plan Description.** Substantially all employees of the East Baton Rouge Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund System, a multiple-employer local-annuity, public employee retirement system (PERS) deferred benefit pension plan administered by a separate board of trustees.

All Sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month if employed prior to January 1, 1981, and not less than five hundred fifty dollars if employed subsequent to December 31, 1979, and who are 28 years or older at the time of original employment, are eligible to participate in the System. Employees are eligible to retire at or after age 55 with at least twelve 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 twelve but less than fifteen years, 3.75 per cent for each year if total service is at least fifteen but less than twenty years, and 5 per cent for each year if total service is at least twenty years. 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 twelve years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established 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 Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3165, Monroe, Louisiana 71204 or by calling (504) 383-5181.

**Funding Policy.** Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the East Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include a small part of one percent of the taxes shown to be collectible by the tax rolls at each parish and funds as required and available from insurance premium loans. The contribution requirements of plan members and the East Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 13:182, 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 East Baton Rouge Parish Sheriff's contributions to the System for the years ending June 30, 1979, 1987, and 1994, were \$ 782,324, \$628,813, and \$68,975, respectively, equal to the required contributions for each year.

**9. CHANGES IN AGENCY FUND BALANCES**

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

|                       | Sheriff's Fund | Prison Fund | Gas collector Fund | Holiday Reimburse | Bonus Fund |
|-----------------------|----------------|-------------|--------------------|-------------------|------------|
| Balance June 30, 1997 | \$ 3,548,426   | 75,890      | 3,881,638          | 179               | 1,395      |
| Add: Loans            | 8,084,754      | 3,358,893   | 261,823,293        | 26,908            | 18,004     |
| Subtract: Loans       | 8,878,883      | 3,388,281   | 263,713,828        | 26,178            | 18,488     |
| Balance June 30, 1998 | \$ 2,754,297   | 85,890      | 1,713,425          | 94                | 1,320      |

**EAST BATON ROUGE PARISH SHERIFF**  
Baton Rouge, Louisiana  
Notes to the Financial Statements, (Continued)

**10. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligations during the fiscal year ended June 30, 1998:

|                        | <u>Committed Expenses</u> |
|------------------------|---------------------------|
| Balance, June 30, 1997 | \$ 1,950,701              |
| Additions              | 79,424                    |
| Reductions             | (63,267)                  |
| Balance, June 30, 1998 | \$ 1,966,858              |

**11. TAXES PAID UNDER PROTEST**

The unaccrued liabilities due to taxing bodies and others in the Agency Funds at June 30, 1998, amounting to \$89,370 are reflected in Statement 2. Includes \$87,496 of taxes paid under protest, plus interest earned to date on the investments of their funds, totaling \$1,774. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**12. RESERVE FOR INSURANCE DEDUCTIBLE**

With the change from a self-insured Public Liability policy to a non-self-insured type policy, management was required to establish reserves for estimated future losses to cover the deductible under the policy. In prior years this deductible amounted to \$1,000 per individual claim. Effective for the fiscal year ended June 30, 1998, and subsequent years, the deductible was decreased to 20,000 per individual claim. An insurance Agency has established a trust fund in the name of the East Baton Rouge Parish Sheriff for the purpose of depositing funds and establishing a reserve matching the deductible that will be paid on future losses as well as losses incurred but not reported for the fiscal year then ended.

**13. RISK MANAGEMENT**

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; 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 provide any significant uninsured losses to the Sheriff.

**14. YEAR 2000 ISSUE "unaudited"**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Sheriff's Department operations as early as fiscal year 1999.

The Sheriff's Department has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Sheriff's operations. The Sheriff's Management has identified the following systems requiring year 2000 remediation:

Financial Reporting, general ledger, accounts payable, checks and registers and payroll processing for property taxes. The Sheriff's Department contracts these services through a third party vendor. According to the vendor both hardware and software are Y2K compliant.

Payroll and employee benefits. The City Parish of East Baton Rouge provided this service and intends to be Y2K compliant in the first quarter of 1999. Validation and testing of these systems have yet to be completed.

**EAST BATON ROUGE PARISH SHERIFF**  
Baton Rouge, Louisiana  
Notes to the Financial Statements. (Continued)

**18. YEAR 2000 ISSUE "remediation", (continued)**

Mail management system. This software is provided by a third party vendor. The present PMS system is not Y2K compliant. An upgraded version, PMS in Y2K compliant according to the vendor, and plans are to have it installed in the second quarter of 1999. Contract amount for this system amounted to \$40,000 as of June 30, 1998.

PC's and related servers. The Sheriff's management is currently remedying its hardware and software with Y2K test and fix programs obtained from a third party vendor. Although no contracts had been let as of June 30, 1998, management estimation remediation and validation costs will be approximately \$68,000.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the East Baton Rouge Parish Sheriff is or will be Year 2000 ready, that the East Baton Rouge Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the East Baton Rouge Parish Sheriff does business will be year 2000 ready.

**19. LITIGATION AND CLAIMS**

As June 30, 1998, the East Baton Rouge Parish Sheriff is involved in several unasserted claims by former employees. The plaintiffs claim significant personal injuries. However, the liabilities and damages arising from these claims are contested and involve multiple defendants. The success of the lawsuits or the extent of damages is not presently determinable and therefore no provision for any liability has been made in the accompanying financial statements.

WEST BAPTIST NORTH PARISH SHERIFF  
Baton Rouge, Louisiana

Supplemental Information Schedule  
As of and for the year ended June 30, 1978

FIDUCIARY FUNDS - AGENCY FUNDS

**SHERIFF'S FUND**

This 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.

**PRISON INMATE FUND**

This fund accounts for deposits made by and for the inmates and for authorized withdrawals.

**TAX COLLECTOR AGENCY 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

**HOLIDAY BELONG FUND**

This fund receives donations from individuals. These funds are used to purchase gifts, food, clothing and necessary and educational needs for eligible individuals. The distribution of these funds usually occurs during various holidays.

**RODOL FUND**

This fund receives donations from employees and retirees for the payment of death benefits to eligible members. The benefit amount paid is equivalent to the amount donated.

**EAST BATON ROUGE PARISH ISHERY**  
 Baton Rouge, Louisiana  
 FISCAL YEAR TYPE : AGENCY FUNDS

Combining Balance Sheet  
 June 30, 1988

| ASSETS                                    | ISHERY'S           | PERSONAL<br>PROPERTY | TAX                       |
|---|--------------------|----------------------|---------------------------|
|   |                    |                      | COLLECTOR<br>AGENCY FUNDS |
| Cash and cash equivalents                 | \$                 | 158,608              | 2,889,208                 |
| Cash - restricted                         | 1,888,280          |                      |                           |
| Receivables                               | 137,907            |                      |                           |
| <b>TOTAL ASSETS</b>                       | <u>\$2,123,187</u> | <u>158,608</u>       | <u>2,889,208</u>          |
| <b>LIABILITIES</b>                        |                    |                      |                           |
| Due to State of Louisiana                 | \$                 | 98,011               |                           |
| Due to other funds                        | 104,900            | 76,320               | 877,878                   |
| Due to E.M.S.                             |                    | 43,000               |                           |
| Due to taxing bodies and others           |                    |                      |                           |
| Due to taxing bodies and others           | 21,000             | 83,878               | 1,821,704                 |
| Postponed interest                        | 1,347,286          |                      |                           |
| Deferred revenues                         |                    |                      | 458                       |
| Postponed loans                           |                    |                      | 88,273                    |
| <b>Total due taxing bodies and others</b> | <u>1,368,286</u>   | <u>83,878</u>        | <u>1,821,495</u>          |
| <b>TOTAL LIABILITIES</b>                  | <u>\$2,823,452</u> | <u>158,608</u>       | <u>2,889,208</u>          |

| HOLIDAY<br>HELPERS | HONOR<br>FUNDS | TOTALS           |
|--------------------|----------------|------------------|
| 54                 | 1,500          | 2,240,418        |
|                    |                | 1,880,280        |
|                    |                | 331,138          |
| <u>54</u>          | <u>1,500</u>   | <u>4,072,831</u> |
|                    |                | 10,811           |
|                    |                | 491,240          |
|                    |                | 43,883           |
| 54                 | 1,500          | 1,730,867        |
|                    |                | 1,041,260        |
|                    |                | 400              |
| <u>54</u>          | <u>1,500</u>   | <u>2,772,527</u> |
| <u>54</u>          | <u>1,500</u>   | <u>6,872,831</u> |

**EAST BAY COUNTY PRISON SHERIFF**  
**Bellevue, Louisiana**  
**FINANCIAL FUND TYPE - AGENCY FUNDS**

**Schedule of Changes in Balance Due  
to Towing Boats and Other's  
For the Year Ended June 30, 1998**

|   | <u>DEBIT</u>       | <u>PRISON<br/>CREDIT</u> | <u>TAX<br/>COLLECTOR<br/>AGENCY FUND</u> |
|---|--------------------|--------------------------|--|
| <b>BALANCE AT BEGINNING OF YEAR</b>                               | <b>\$1,668,428</b> | <b>73,898</b>            | <b>3,127,608</b>                         |
| <b>ADDITIONS:</b>   |                    |                          |  |
| Deposits:   |                    |                          |  |
| Bills, transactions, etc.   | 8,188,024          |                          |  |
| Certificates  | 1,734,718          |                          |  |
| Bonds   | 688,588            |                          |  |
| Request for notice of seizure                                     | 21,000             |                          |  |
| Bond forfeitures  | 98,000             |                          |  |
| Fees:   |                    |                          |  |
| Court of Cost   | 688,000            |                          |  |
| Court services  | 18,327             |                          |  |
| Taxes, fees, etc. paid to tax collector                           |                    |                          | 187,188,600                              |
| Interest on investments   |                    |                          | 128,798                                  |
| Other additions:  |                    |                          |  |
| Prisoner deposits   |                    | 1,218,873                |  |
| Donations   |                    |                          |  |
| Total additions   | <u>10,884,148</u>  | <u>1,218,873</u>         | <u>187,317,398</u>                       |
| <b>Total</b>  | <b>12,552,576</b>  | <b>1,292,771</b>         | <b>187,504,815</b>                       |
| <b>REDUCTIONS:</b>  |                    |                          |  |
| Taxes, fees, etc. distributed to<br>towing boaters and others     |                    |                          | 187,317,398                              |
| Payments to ligands, etc.   | 8,682,688          |                          |  |
| Fees to Sheriff's General Fund                                    | 2,792,120          |                          |  |
| Bond forfeitures  | 82,341             |                          |  |
| Cash bond refunds   | 287,600            |                          |  |
| Prisoner canteen purchases  |                    | 760,470                  |  |
| Refunds to spouses/families and<br>other authorized disbursements |                    | 488,424                  |  |
| Authorized program disbursements                                  |                    | 45,881                   |  |
| Total reductions  | <u>11,844,627</u>  | <u>1,234,775</u>         | <u>187,511,673</u>                       |
| <b>BALANCE AT END OF YEAR</b>                                     | <b>\$1,707,949</b> | <b>68,096</b>            | <b>3,215,435</b>                         |

| HOUSING<br>REVENUE | HOUSING<br>EXPENSE | TOTALS             |
|--------------------|--------------------|--------------------|
| <u>179</u>         | <u>1,226</u>       | <u>4,179,887</u>   |
|                    |                    | 6,188,024          |
|                    |                    | 1,784,118          |
|                    |                    | 489,888            |
|                    |                    | 21,000             |
|                    |                    | 88,000             |
|                    |                    | 600,000            |
|                    |                    | 18,000             |
|                    |                    | 881,888,000        |
|                    | 24                 | 788,318            |
|                    |                    | 1,318,072          |
| <u>26,800</u>      | <u>18,508</u>      | <u>44,508</u>      |
| <u>25,800</u>      | <u>18,504</u>      | <u>177,328,004</u> |
| 26,178             | 28,178             | 177,184,241        |
|                    |                    | 800,313,588        |
|                    |                    | 6,882,888          |
|                    |                    | 2,782,123          |
|                    |                    | 82,241             |
|                    |                    | 287,888            |
|                    |                    | 783,576            |
|                    |                    | 688,024            |
| <u>26,178</u>      | <u>28,178</u>      | <u>88,821</u>      |
| <u>25,178</u>      | <u>28,200</u>      | <u>177,650,788</u> |
| 84                 | 1,202              | 2,882,876          |



EARL RAYNE BOGGS PARISH SHERIFF  
BOGGS Parish, Louisiana

Schedule of Expenditures of Federal Awards  
For the year ended June 30, 1998

| FEDERAL GRANTOR/<br>FUND-TITLE OR PROGRAM/<br>PROGRAM OR CLUSTER TITLE  | FEDERAL<br>CFDA<br>NUMBER | FUND-TITLE OR<br>IDENTIFYING<br>NUMBER | FEDERAL<br>EXERCISES |
|---|---------------------------|--|----------------------|
| <b>U.S. Department of Justice:</b>  |                           |  |                      |
| Office of Justice Programs:<br>Universal Hiring   | 28.71                     | 97-02-00-000                           | \$ 176,800           |
| Local Law Enforcement Block<br>Grant Division of the<br>Bureau of Justice Assistance:<br>Local Law Enforcement Block          | 40.362                    | N/A                                    | 215,300              |
| <b>Pass-through programs from<br/>Louisiana Commission on<br/>Law Enforcement and Administration<br/>of Criminal Justice:</b> |                           |  |                      |
| Criminal Justice  | 28.079                    | STR080070007                           | 10,071               |
| Integrated Criminal Apprehension  | 28.079                    | STR080070002                           | 18,078               |
| Narcotics Intelligence Unit   | 28.079                    | STR080070008                           | 28,800               |
| Evidence/Records Preservation   | 28.079                    | STR080070009                           | 15,982               |
| Narcotics Response Team   | 28.079                    | STR080070010                           | 12,810               |
| <b>Total U.S. Department of Justice</b>   |                           |  | <b>518,252</b>       |
| Office of Academic Programs:<br>Governor's Safe and Drug Free   | 40.386                    | N/A                                    | 5,250                |
| <b>Total Expenditures of Federal Awards</b>   |                           |  | <b>\$ 543,502</b>    |

Notes to the Schedule of Expenditures of Federal Awards

**Note 1. Basis of Presentation**

This schedule of expenditures of federal awards includes the federal grant activity of the Earl Rayne Boggs Parish Sheriff and is presented on the modified accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

**Note 2. Universal Hiring**

The following is a reconciliation of funds expended, received and accrued at June 30, 1998, regarding the universal hiring grant:

|  |            |
|--|------------|
| Total funds expended since inception April 2, 1997                 | \$ 267,882 |
| Reversed expenditures for the prior year ended June 30, 1997       | (181,880)  |
| Amount expended during the current year ended June 30, 1998        | \$ 176,800 |
|  | 000000     |
| Total funds expended since inception April 2, 1997                 | \$ 267,882 |
| Amount of Federal awards received since inception at June 30, 1998 | (181,880)  |
| Federal awards due and accrued at June 30, 1998                    | \$ 78,494  |
|  | 000000     |

**EAST BAYOU POLICE PARISH SHERIFF**  
 Baton Rouge, Louisiana  
 Summary Schedule of Year-End Findings  
 For the Year Ended June 30, 1998

| <u>Ref.No.</u>   | <u>Fiscal Year Finding Initially Occurred</u> | <u>Description of Finding</u>  | <u>Corrective Action Taken</u> | <u>Planned Corrective Action/Partial Correction</u><br><u>Action Taken</u>  |
|--|---|--|--------------------------------|---|
| <b>Section I - Internal Control and Compliance Material to the Financial Statements:</b> |   |  |                                |   |
| <u>None</u>  |   |  |                                |   |
| <b>Section II - Internal Control and Compliance Material to Federal Awards:</b>          |   |  |                                |   |
| <u>None</u>  |   |  |                                |   |
| <b>Section III - Management Letters:</b>   |   |  |                                |   |
| <u>MSL-1</u>   | <u>4/30/97</u>                                | <u>Require bids for office supplies</u>  | <u>Yes</u>                     | <u>Buy of City Parish bid contract or let the bid on specific item</u>  |
| <u>MSL-2</u>   | <u>4/30/97</u>                                | <u>Customs Fund - Pay own clothing expenses out of Customs Fund</u>                              | <u>Yes</u>                     | <u>Increased salary and benefits and other operating expenses paid by Customs Fund</u>  |
| <u>MSL-3a</u><br><u>MSL-3</u>  | <u>4/30/97</u>                                | <u>Customs Fund - Bid price of item purchased higher than lowest bid price, no documentation</u> | <u>Yes</u>                     | <u>In uncontrollable circumstances, bid will be taken to document the shipment</u>  |
| <u>MSL-4</u>   | <u>4/30/97</u>                                | <u>Four checks totaling \$3,187 outstanding for more than two years</u>                          | <u>Yes</u>                     | <u>Checks categorized, not this year more, turned over to State so as claimed properly</u>  |
| <u>MSL-4a</u><br><u>MSL-5</u>  | <u>4/30/97</u>                                | <u>Lack of documentation of Flood Bond inventory</u>   | <u>Yes</u>                     | <u>Although shipping inventory of Flood Bonds is varied daily (MSL 1, 2, 3, 4, 5), minimum, complete and accurate, formal documentation needs improvement</u> |
| <u>MSL-6</u>   | <u>4/30/98</u>                                | <u>Troop paid under protest - distributed</u>  | <u>Yes</u>                     | <u>Troop paid formally under protest are deposited in same, six petty accounts pending final settlements</u>  |
| <u>MSL-8</u>   | <u>4/30/97</u>                                | <u>Refunds</u>   | <u>Partially</u>               | <u>Management to work with computer service to develop new receipts, forms and correct procedure</u>  |

SAIT PATROL BEING PATRIOT SERVICE  
 Service Groups, Activities  
 Summary Schedule of Prior Year Findings  
 (Continued)

|         |         |  |                  |   |
|---------|---------|--|------------------|---|
| BAPT-18 | 6/30/87 | <u>Video-police analyzed<br/>own tapes in excess<br/>of 1000 films.</u>  | <u>Partially</u> | <u>Corrected corrective<br/>action taken, but<br/>own equipment<br/>deficiency in mid-<br/>year, subsequently<br/>one individual as-<br/>signed to monitor<br/>all records but<br/>none to insure<br/>proper maintenance.</u> |
| BAPT-11 | 6/30/87 | <u>Comparison of Attorney's<br/>FOI Release Policy to<br/>Computer Service Bureau<br/>Release was used for<br/>determination</u> | <u>Yes</u>       | <u>Comparison made of<br/>BUREAU Policy</u>   |

SLAY BAYOU BOONE PARISH SHERIFF  
 Bayou Rouge, Louisiana  
 Corrective Action Plan for  
 Current Year Audit Findings  
 For the Year Ended June 30, 1998

| Int.No.   | Description of Findings  | Corrective Action Planned  | Name of Contact Person        | Anticipated Completion Date         |
|---|--|--|-------------------------------|-------------------------------------|
| Section I - Internal Control and Compliance Material to the Financial Statements: |  |  |                               |                                     |
| <u>None</u>   |  |  |                               |                                     |
| Section II - Internal Control and Compliance Material to Federal Records:         |  |  |                               |                                     |
| <u>None</u>   |  |  |                               |                                     |
| Section III - Management Letter:  |  |  |                               |                                     |
| M2A-1   | Reconciliation of cash receipts and disbursements. Balance in Cash account and Treasurer's file. <u>None</u> | Proper cash bookkeeping processes to insure proper recording of income and expenditures. <u>None</u>   | Sheriff<br>Riser<br>Kirshfeld | Immediately                         |
| M2B-1   | Underspecialized cash balances in excess of FDIC limits.   | One individual assigned responsibility to monitor FDIC Sheriff's work to ensure all deposits made responsible for reporting FDIC transactions. FDIC on bank, verify and verify instructions. If received collateral work to be returned. | Sheriff<br>Riser<br>Kirshfeld | Immediately                         |
| M2B-2   | Revised lacked thorough review of certification.   | Management will contact Computer Service Inc. to develop a new system. Verify and communicate re: system credit list. Verify and update data.  | Sheriff<br>Riser<br>Kirshfeld | By Fiscal Year End<br>June 30, 1998 |
| M2B-3   | Delay in Depositing funds and processing the deposits of multi-state systems of property taxes.              | Management will consider assigning an individual to provide multi-state deposits and verify a 100-hour time will be used to search into new cash registers and scan data for the purpose of accelerating processing of payments.         | Sheriff<br>Riser<br>Kirshfeld | By Fiscal Year End<br>June 30, 1998 |

**JEANNE D. A. BLAKE**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**7117 J. MARSHALL'S FERRY ROAD, STE. B**  
**BATON ROUGE, LA 70815**

**PHONE (504) 734-0300**  
**FAX (504) 734-7444**

**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 CLAREN E. LITCHFIELD**  
**DEPUTY PARISH CLERK PARISH SHERIFF**  
**BATON ROUGE, LOUISIANA**

I have audited the general-purpose financial statements of East Baton Rouge Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated December 23, 1998, which was qualified because the Tax Collector's Financial Statements are prepared on the basis of cash receipts and disbursements and insufficient audit evidence exists to support East Baton Rouge Parish Sheriff's disclosures with respect to the post 1998 issue. Except as discussed in the preceding sentence, I conducted my 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 East Baton Rouge Parish Sheriff's general-purpose financial statements are free of material misstatement, I 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 these provisions was not an objective of my audit, and 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 Government Auditing Standards. However, I noted certain immaterial instances of noncompliance, which I have reported to management of East Baton Rouge Parish Sheriff in a separate letter dated December 23, 1998.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered East Baton Rouge Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My 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 sufficiently low level the risk that misstatements 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 over financial reporting and its operation that I consider to be material weaknesses. However, I noted other matters involving internal control over financial reporting, which I have reported to management of East Baton Rouge Parish Sheriff in a separate letter dated December 23, 1998.

COMMISSAIRE MORRIS B. LITTLEFIELD  
EAST BATON ROUGE POLICE DEPARTMENT  
BATON ROUGE, LOUISIANA

Report on Compliance and on Internal Control over Financial Reporting Based on a  
Audit of Financial Statements Performed in Accordance With Government Auditing  
Standards (Continued)

This report is intended for the information of the management of East Baton  
Rouge Parish Sheriff, and federal receiving agencies and pass-through entities.  
However, this report is a matter of public record and its distribution is not  
limited.

Baton Rouge, Louisiana  
December 29, 1988



**FERDINAND A. BLAKE**  
CERTIFIED PUBLIC ACCOUNTANT  
11771 N. MARKHAM'S FERRY ROAD, JEFF. P.  
BATON ROUGE, LA 70804

PHONE (504) 764-7111  
FAX (504) 764-7084

**Report on Compliance With Requirements Applicable to Each Major Program  
and an Internal Control Over Compliance in Accordance With OMB Circular A-133**

ROBERTALD ELMER S. LITTLEFIELD  
EAST BATON BOUGE PARISH SHERIFF  
BATON ROUGE, LOUISIANA

**Compliance**

I have audited the compliance of East Baton Rouge Parish Sheriff with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major Federal programs for the year ended June 30, 1999. East Baton Rouge Parish Sheriff's major Federal programs are identified in the summary of auditor's findings section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of the major Federal programs is the responsibility of East Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on East Baton Rouge Parish Sheriff's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that would have a direct and material effect on a major Federal program occurred. An audit involves examining, on a test basis, evidence about East Baton Rouge Parish Sheriff's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of East Baton Rouge Parish Sheriff's compliance with those requirements.

In my opinion, East Baton Rouge Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 1999.

**Internal Control Over Compliance**

The management of East Baton Rouge Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing my audit, I considered East Baton Rouge Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

ROBERTALD ELMER E. LITCHFIELD  
SAOY EASTON BOONCE PARISH SHERIFF  
BATON ROUGE, LOUISIANA

Report on Compliance With Requirements Applicable to Each Major Program  
and an Internal Control Over Compliance in Accordance With OMB Circular E-115  
(continued)

My consideration of the internal control over compliance would not necessarily disclose all weakness in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major Federal program 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 over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the management of East Baton Rouge Parish Sheriff, and Federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Baton Rouge, Louisiana  
December 31, 1994



EAST BAYON BOUGE PARISH SHERIFF  
 Baton Rouge, Louisiana  
 Schedule of Findings and Computed Costs  
 For the Year Ended June 30, 1988

**SUMMARY OF AUDIT RESULTS**

1. The auditors express a qualified opinion with regards to the Tax Collector's Financial Statements prepared on the basis of sales receipts and disbursements and with regards to the year 1987 issued on the general-purpose financial statements of East Baton Rouge Parish Sheriff.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of East Baton Rouge Parish Sheriff were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in accordance with OMB Circular A-133.
5. The auditor's Report on Compliance expresses an unqualified opinion.
6. There were no audit findings relative to major federal award programs for East Baton Rouge Parish Sheriff.
7. The programs tested as major programs include:

| <u>NAME</u>                 | <u>CFDA Num.</u> |
|-----------------------------|------------------|
| Universal Births            | 14-73            |
| Local Law Enforcement Block | 42-100           |

8. The threshold for distinguishing Type A and B programs was \$500,000.
9. The East Baton Rouge Parish Sheriff was not determined to be a low-risk entity.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND OBSERVATIONS CONCERNING MAJOR FEDERAL AWARD PROGRAM AUDIT**

Unclaimed Costs

None

**ARNOLD A. BLACK**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**14711 E. HARSHBOLT FERRY ROAD, BOX B**  
**ARLON BOULE, LA 70004**

PHONE (504) 794-7335  
FAX (504) 794-7394

November 20, 1998

The Honorable Elmer B. Litchfield, Sheriff  
East Baton Rouge Parish  
P. O. Box 5372  
Baton Rouge, LA 70821

Dear Sheriff Litchfield:

In connection with my audit of the general-purpose financial statements of the East Baton Rouge Parish as of and for the year ended June 30, 1998, I noted certain areas relating to the system of internal control and compliance with laws and regulations that I felt were worth presenting comments and recommendations for your consideration. Considering the fact that the role of an accountant, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a brief examination may not disclose. These comments and recommendations were developed from observations made and information furnished to me during the course of my examination.

This letter deals with those areas I feel changes are desirable and practicable and does not necessarily disclose all weaknesses in the system. This letter should not be inferred that my examination failed to disclose good features in the internal controls and compliance with laws and regulations; I simply do not emphasize them in detail because the purpose of this letter is to recommend possibilities for improvements.

**Maintaining and Reconciling Cash Receipts and Disbursements Ledgers to Cash Receipts and Treasurer's Reports**

**Observation Made:**

During the examination of the Tax Collector Agency, I observed numerous instances where various cash receipts and disbursements were not properly posted to the respective ledgers. This appears to have occurred due to the high tax rate in Lakeview and lack of adequate training during the transition periods. In addition, this resulted in force balancing of the books to the Treasurer's reports.

I also noticed on some occasions where voided checks were not posted in the cash disbursements book, thereby breaking the numerical sequence. In addition, I noted on one occasion where a previously issued check was subsequently stop paid and the replacement check number was written over the original check number. Again breaking the numerical sequence of checks written.

Recommendation

The cash receipts and disbursements ledgers, along with summation of certain types of accounts, which should be included as each month's end and used to be reconciled and used in conjunction with the preparation of the bank reconciliations, all of which should appear to the Treasurer's report. In addition, voids and stop payments previously posted to the cash disbursement ledger should be subtracted from total disbursements by individual bank account and agreed to the Treasurer's report. NSF charge books, late fees and penalties should be summarized used as reconciling items when preparing bank reconciliations and agreeing to the Treasurer's report.

In addition to the above recommendations, and in order to maintain numerical sequence of checks issued, all voided checks need to be posted to the cash disbursement books, noting they were voided and all replacement checks for stop payments need to be recorded in their respective collection order.

MANAGEMENT'S RESPONSE

It should be noted that the individual responsible when most of these discrepancies occurred is no longer employed by the Sheriff's Tax Office. Every emphasis will be taken to properly train the bookkeeping personnel to insure proper posting of the ledgers and reconciliations procedures are followed.

Collateral Assigned to Exceeds in FDIC Limits

Observation Made

A deficiency in the area of assigned collateral was noted in the prior year's management letter. Based on my observation, it appears that steps were taken after notification to correct the problem of under collateralization. However, during mid year a reassignment of responsibilities and duties of certain management occurred. This apparently resulted in a breakdown in the proper monitoring of collateralized bank balances. As a result, several bank accounts at the end of December 1967 were in excess of FDIC limits and were under collateralized by the bank.

Recommendation

Management should assign one individual to be responsible for monitoring all Sheriff bank balances for proper assignment of collateral. In addition, all agencies within the Sheriff's department should be notified of this individual responsible for monitoring the balances and should report all FDIC and bank balances (not bank balances and any large transactions \$100,000 or more) occurring during the month to the responsible party. In turn, the individual responsible for monitoring these balances should maintain a monthly worksheet of all Sheriff's bank balances by bank and compare these balances to collateral assigned by the respective banks.

It is apparent the collective balances of all Sheriff accounts within a given bank is going to exceed the FDIC limits and any previously pledged collateral by the bank. Then the responsible individual should inform the bank to pledge additional collateral sufficient to cover the excess.

MANAGEMENT'S RESPONSE

Management is aware of the importance of properly collateralized account balances. This tax collector's agency has addressed this issue and has assigned a certain individual to monitor all Sheriff's bank account balances. The tax collector's office has requested all agencies within the Sheriff's department to report to this individual any deposits in excess of \$100,000 and monitor the collateral assigned on a daily basis to insure adequate collateralization.

**Refunds**

**Observation Made:**

During the examination of credit balances (refunds due), one item selected for testing lacked documentation of notification. This refund due was the result of a duplicate payment of property taxes. According to the supervisor of this department, correspondence is mailed to the taxpayers notifying them of the overpayment. However, no documentation was available for verification that such a notification had been made. The Tax Collector's office generates a credit report generated by Southwest Computer Systems at the end of each month from December through and including the fiscal year end June. This report lists all credit balances due as a result of duplicate payments received or ITC orders reducing taxes due to the application of homestead exemptions, et cetera. This report is updated monthly adding and deleting various amounts on the transactions template. Presently, the tax office updates these reports manually from one month to the next as to what appropriate action has been taken by the department. It did not appear that the annual notices were made as to various taxes subsequent to March.

**Recommendation**

I am appropriate that transferring annual notices from one month to the next as to the action taken regarding refunds can be quite time consuming. Consideration should be given to developing with Southwest Computer Systems a new report that would list new accounts added each month. This report could be used as support for research and documentation of appropriate actions taken. This would eliminate the time necessary to transfer documentation and would provide documentation as to the current status of each account. These reports should be maintained along with the current month's credit balance report.

**Management's Response**

Management will contact Southwest Computer System and work with them to develop a new monthly report. In addition, management will develop a standard notification letter to be generated by the computer program to notify taxpayer of potential refunds due.

**Delay in Processing Payments of Multiple Taxes**

**Observation Made:**

During the examination, I was informed of the delay in depositing funds and processing certain large property tax payments. Further inquiry revealed these payments involved a single payment for multiple wards, sections and type of taxes. It appears the payment was not processed on a timely basis because of this multiple nature.

**Recommendation**

Inform the mail room personnel to segregate all payments involving multiple properties. Assign one individual, an expediter if you will, to work these payments on a first-in first-out basis. Rotate personnel if necessary to insure efficiency of processing all tax payments received on a timely basis.

**Management's Response**

Management will consider the assignment of a specific individual, however, there are responsibilities in utilizing part-time help for this position, and full-time employees already have assigned positions. Management will put

The Honorable Elmer B. Littlefield, Sheriff  
December 15, 1958  
Page 4

emphasis on working all payments on a first-in first-out basis and will attempt to work past dues (payments for multiple properties) on a same day basis. Presently, research is being undertaken to determine the cost and efficiency of new cash registers and machines for the purpose of accelerating the processing of payments.

I would like to express my appreciation to the Earl Eaton State Parish Sheriff's personnel for their assistance and cooperation in conjunction with the audit.

Very truly yours,



Harold A. Black

AMB:mg