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Release Date: 2006.9.16



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CLAUDINE FABRIC BERRY
Mayor, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2009**

With Supplemental Information Schedules

CLAYBORNE PARISH SHERIFF
Bossier, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1998
With Supplemental Information Schedules

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CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Contents, June 30, 1998

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Independent Auditor's Report

HONORABLE KENNETH VOLENTINE
CLAIBORNE PARISH SHERIFF
Houma, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Sheriff, a component unit of the Claiborne Parish Police Jury, as of June 30, 1988, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; and *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material 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.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Claiborne Parish Sheriff as of June 30, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

WALTER ANDERSON
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

INSTITUTE OF LAYERS
CERTIFIED PUBLIC
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CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Independent Auditor's Report,
June 30, 1998

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

In accordance with Government Auditing Standards, I have also issued reports dated August 11, 1998, on my consideration of the Claiborne Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Wm. Morris, Louisiana
August 11, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CLAIBORNE PARISH SHERIFF
 Houma, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FUND TYPE - AGENCY FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL (ARITHMETICAL)
ASSETS				
Cash and cash equivalents	\$498,108	\$114,082		\$612,190
Receivables	52,874			52,874
Other assets	4,485			4,485
Due from Internal Trust Fund		855		855
Inventory		1,504		1,504
Office furnishings and equipment			\$665,324	\$665,324
TOTAL ASSETS	\$555,467	\$116,441	\$665,324	\$1,285,192
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$13,967			\$13,967
Other liabilities	4,490			4,490
Due to Internal Claims Fund		\$855		855
Due to taxing bodies and others		115,736		115,736
Total Liabilities	18,457	116,591	\$665,324	134,751
Fund Equity:				
Investment in general fund assets			\$665,324	\$665,324
Fund balance - unreserved - undesignated	\$588,615			\$588,615
Total Fund Equity	\$588,615	\$665,324	\$665,324	1,251,639
TOTAL LIABILITIES AND FUND EQUITY	\$555,467	\$116,441	\$665,324	\$1,285,192

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
 Homer, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Taxes - all valorem	\$687,000	\$694,308	\$7,308
Intergovernmental revenues:			
Federal grants	65,900	56,136	(9,764)
State grants:			
State revenue sharing (net)	93,800	94,259	459
State supplemental pay	29,400	64,500	35,100
Other	25,900	29,791	3,891
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	28,000	31,782	3,782
Civil and criminal fees	39,200	78,365	39,165
Court attendance	2,000	3,300	1,300
Transportation of prisoners	2,780	1,400	(1,380)
Feeding and keeping of prisoners	211,000	136,342	(74,658)
Other	42,500	49,415	6,915
Use of money and property	12,000	22,317	10,317
Miscellaneous	952	952	-
Total revenues	<u>1,299,700</u>	<u>1,865,941</u>	<u>566,241</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	925,000	902,540	22,460
Operating services	200,750	186,025	14,725
Materials and supplies	146,250	131,075	15,175
Travel and other charges	17,000	13,266	3,734
Capital outlay	60,000	60,020	(20)
Debt service	4,000	4,000	-
Total expenditures	<u>1,352,000</u>	<u>1,256,926</u>	<u>95,074</u>

(Continued)

CLAYBORNE PARISH SHERIFF

Terre de, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	BUDGET	ACTUAL	VARIANCE (FAVORABLE)
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	(851,300)	368,121	\$118,421
OTHER FINANCING SOURCE <i>Compensation for loss or damage of assets</i>	7,100	7,184	84
EXCESS (deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(844,200)	375,305	118,505
FUND BALANCE AT BEGINNING OF YEAR	433,310	433,310	
FUND BALANCE AT END OF YEAR	\$389,110	\$508,615	\$118,505

(Continued)

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1998

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and local forfeitures imposed by the district court.

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

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Claiborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

CLAIBORNE PARISH SHERIFF*

Homer, Louisiana

Notes to the Financial Statements (Continued)

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

Because the police jury maintains the sheriff's office and provides funds for various operations of the parish jail, the sheriff was determined to be a general purpose of the Claiborne Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

II. FUND ACCOUNTING

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds and are described as follows:

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1423, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Fund - Agency Funds

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

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the General Fund and the related assets are reported in the general fixed assets account group. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 4 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 96 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There is no long-term debt at June 30, 1998.

CLARKEBINE PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING

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

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, ad valorem taxes, intergovernmental revenues and fees, charges, and commissions for services have been treated as susceptible to accrual.

CLAIBORNE PARISH SHERIFF
Bossier, Louisiana
Notes to the Financial Statements (Continued)

Expenditures

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

Other Financing Source

Compensation for loss or damage of assets is accounted for as other financing source and is recognized when the underlying event occurs.

K. BUDGET PRACTICES

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Claiborne Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and executed during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

L. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the sheriff has cash (bank balances) totaling \$604,110, as follows:

Demand deposits	\$485,660
Petty cash	450
Time deposits	<u>118,000</u>
Total	<u>\$604,110</u>

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These deposits are held in the name of the pledging fiscal agent bank holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1998, are secured as follows:

Bank balances	<u>\$670,378</u>
Federal deposit insurance	\$354,826
Pledged securities	<u>2,055,310</u>
Total	<u>\$3,480,514</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. VACATION AND SICK LEAVE

Employees earn 2 weeks of vacation leave after one year of employment and 3 weeks of vacation leave after 10 years of employment. Vacation leave does not accumulate. Employees earn 15 days of sick leave during the first year of employment. An extra day of sick leave is earned for each year of employment after the first year, until a maximum of 30 days of sick leave is earned. Sick leave does not accumulate. There are no accumulated and vested vacation and sick leave benefits at June 30, 1998, which require accrual or disclosure to conform with generally accepted accounting principles.

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

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$32,074 at June 30, 1998, are as follows:

Class of receivables:

Federal grants	\$3,054
State grants	3,966
Fees, charges, and commissions for services:	
Court attendance	1,800
Transportation of prisoners	84
Feeding and keeping prisoners	21,270
Other	<u>2,200</u>
Total	<u>\$32,074</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1998, follows:

Balance at July 1, 1997	\$491,364
Adjustment	17,205
Additions	73,837
Deletions	<u>(17,402)</u>
Balance at June 30, 1998	<u>\$564,904</u>

For the year ended June 30, 1998, additions include donations of \$13,917. Also, the beginning balance was adjusted to reflect additions purchased by other agencies during the prior year.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

4. PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1317 of 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1985). 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 jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employer contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3463, Monroe, Louisiana 71228, or by calling (518) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Claiborne Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 3.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Claiborne Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:169, 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 Claiborne Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1997, and 1996 were \$34,973, \$39,624, and \$35,806, respectively, equal to the required contributions for each year.

CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Notes to the Financial Statements (Continued)

5. CHANGES IN AGENCY FUND BALANCES

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

	Civil Fund	Criminal Fund	Inmate Canteen Fund	Inmate Trust Fund	Tax Collector Fund	Total
Balance at 7/1/97	\$0581	\$22,784	\$3,313	\$811	\$78,888	\$99,767
Additions	\$676,699	\$58,989	\$5,694	18,754	2,498,255	6,079,818
Deductions	<u>(\$78,858)</u>	<u>(\$78,253)</u>	<u>(\$5,070)</u>	<u>(\$1,858)</u>	<u>(\$1,112,868)</u>	<u>\$6,054,858</u>
Balance at 6/30/98	<u>\$0581</u>	<u>\$43,480</u>	<u>\$3,897</u>	<u>\$714</u>	<u>\$67,275</u>	<u>\$115,336</u>

6. DEFERRED COMPENSATION PLAN

The Claiborne Parish Sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salaries until future years. The sheriff does not make any contributions to the plan. The deferred compensation is not available to employees until termination, retirement, or unforeseeable emergency. Deferred compensation is available to employees' beneficiaries in case of death.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (and paid or made available to the employee or other beneficiary) solely the property and rights of the sheriff, (without being restricted to the provision of benefits under the plan), subject only to the claims of the sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the sheriff in an amount equal to the fair market value of the deferred account for each participant.

In management's opinion, the sheriff has no liability for losses under the plan. However, the sheriff does have the duty of due care that would be required of an ordinary prudent investor. The sheriff believes it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

7. LITIGATION AND CLAIMS

At June 30, 1998, the Claiborne Parish Sheriff is involved in one lawsuit which is adequately covered by the sheriff's liability insurance.

CLAIBORNE PARISH SHERIFF

Houma, Louisiana

Notes to the Financial Statements (Continued)

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

The Claiborne Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Claiborne Parish Police Jury.

9. GRANT PROGRAMS

The Claiborne Parish Sheriff participates in various grant programs funded by the state and federal governments. The following schedule provides selected information on various grants for the year ended June 30, 1998.

FEDERAL AGENCY/ FUND THROUGH GRANTOR/ PROGRAM NAME	FY98 BUDGET	GRANT REVENUE	ACTUAL EXPENSES FY98-99, 1997	REVENUES FY98-99, 1997	ACTUAL EXPENSES FY98-99, 1997
FEDERAL PROGRAMS					
Federal State Department of Justice					
Drug Programs:					
COPS Drug Grant	36,750	502,000.00		508,750	\$1,500
Organized Crime Drug Enforcement Task Force	36,750	50-96-0040		1,000	
Funded through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:					
Drug Task Force - 1993-1996	36,750	899-1-000		2,100	
Drug Task Force - 1996-1997	36,750	897-1-000	\$2,200	10,200	
Drug Task Force - 1995-1996	36,750	898-1-000		13,875	750
Hague Detention Case Program	36,540	895-1-000		4,000	750
STATE PROGRAMS					
Louisiana Commission on Law Enforcement and Administration of Criminal Justice -					
Drug Program	950	898-1-000		25,000	
Total Financial Assistance			<u>\$2,200</u>	<u>\$88,725</u>	<u>\$1,500</u>

SUPPLEMENTAL INFORMATION SCHEDULES

CLAIBORNE PARISH SHERIFF
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for bonds, fines and costs, and payment of these collections to recipients in accordance with applicable laws.

INMATE CANTREN FUND

The Inmate Canteen Fund accounts for the purchase and resale of personal items to the inmates and for the receipts of telephone and concession commissions and are used for inmates' needs.

INMATE TRUST FUND

The Inmate Trust Fund accounts for individual prisoner account balances. Funds are deposited in the name of the inmate and are payable upon request. Balances in the individual inmate accounts are returned upon completion of their jail sentences.

TAX COLLECTOR FUND

Article V, Section 23 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	<u>CRIMINAL FUND</u>	<u>INMATE CANTINE FUND</u>	<u>INMATE TRUST FUND</u>	<u>TAX COLLECTION FUND</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	\$43,457	\$1,680	\$1,379	\$87,279	\$114,000
Inventory		1,304			1,304
Due from Inmate Trust Fund		855			855
Total Assets	<u>\$43,457</u>	<u>\$3,878</u>	<u>\$1,379</u>	<u>\$87,279</u>	<u>\$116,191</u>
LIABILITIES					
Due to Inmate Canteen Fund			\$855		\$855
Due to taxing bodies and others	\$43,457	\$3,878	724	\$87,279	115,334
Total Liabilities	<u>\$43,457</u>	<u>\$3,878</u>	<u>\$1,379</u>	<u>\$87,279</u>	<u>\$116,191</u>

CLAIBORNE PARISH Sheriff
 Thibodaux, Louisiana
PROPRIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
 Balances Due on Towing Services and Others
 For the Year Ended June 30, 1997

	CRIM. FUND	CRIMINAL FUND	JUDICIAL CANTON FUND	INMATE FEES FUND	TAX COLLECTOR FUND	TOTAL
UNSETTLED BALANCES DUE TO TOWING SERVICES AND OTHERS, JUNE 30, 1997	<u>None</u>	<u>\$31,050</u>	<u>10,312</u>	<u>364</u>	<u>100,000</u>	<u>182,726</u>
ADDITIONS						
Deposits:						
Advances from:						
Current year					81,609,202	81,609,202
Prior year					4,008	4,008
State Revenue Sharing					313,223	313,223
Spontaneous Donations					64,832	64,832
Occupational Licenses					27,243	27,243
Interest on:						
NOW accounts					6,312	6,312
Refundable notes					4,728	4,728
Pre-owned notes held in escrow					1,357	1,357
State deposits tax					112	112
Tax notices, etc.					8,025	8,025
Sheriff's sales	\$599,028					599,028
Fines, forfeitures, and costs		239,389				239,389
Guarantees	187,671					187,671
Other deposits			16,624	10,711		27,335
Total additions	<u>599,028</u>	<u>239,389</u>	<u>16,624</u>	<u>10,711</u>	<u>82,635</u>	<u>883,387</u>
Total	<u>\$599,028</u>	<u>239,389</u>	<u>27,536</u>	<u>11,362</u>	<u>82,635</u>	<u>883,389</u>
DEDUCTIONS						
Deposits credited to:						
Louisiana Department of Forestry					25,129	25,129
Louisiana Tax Commission					1,505	1,505
Louisiana Department of Wildlife and Fisheries					54,860	54,860
Clatsone Parish						
Accounts					192,951	192,951
Sheriff's General Fund	34,080	24,023			860,889	918,992
Police pay		6,781			1,238,383	1,245,164
Salary - judge's secretary		28,640				28,640
School board					1,621,715	1,621,715
Hospital District No. 2					338,339	338,339

(Continued)

CLARIBONE PARISH ELECTION

Houma, Louisiana

SPECIALTY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unaudited Balances

See to Voting Books and Orders, etc.

	CIVIL FUND	CRIMINAL FUND	INMATE CANTON FUND	INMATE TRUST FUND	TAX COLLECTOR FUND	TOTAL
REDUCTIONS						
Deposits credited to:						
Clarence Parish (Cont'd.)						
Fire Protection Districts:						
					\$1,657	\$1,657
Evangene					182,579	182,579
Hayesville No. 3					90,508	90,508
Houma No. 4					81,240	81,240
South Clarence No. 3					180,627	180,627
No. 8					182,997	182,997
Hayesville Recreation District:						
Village of Adams					4,883	4,883
Town of Madison City						
					1,889	1,889
Prothon Totals						
District attorney		\$77,808				77,808
Judicial expense fund		12,480				12,480
Clerk of court	\$461,280	11,084				472,364
Judicial debtors fund		27,679				27,679
Municipalities		3,478				3,478
Attorneys, apparatus, etc.	5,907					5,907
Litigants	175,549					175,549
North L.A. Crime Lab		34,288				34,288
Commission on Law Enforcement		3,959				3,959
NW L.A. Education Center Authority		11,570				11,570
Department of Public Safety		2,880				2,880
LA Superior Court-CMB		2,373				2,373
LA Schools, Services TRSATT		4,278				4,278
Special Judicial Criminal Court		40,994				40,994
Other reductions	1,546	1,333	\$1,829	\$38,638	5,475	48,821
Total reductions	\$678,592	238,283	18,629	38,638	7,112,957	8,076,539
UNSETTLED BALANCES (SEE TO TAKING BOOKS AND ORDERS, FINE IN, 1998						
	\$973	\$40,411	\$1,875	\$751	\$97,579	\$142,690

(Continued)

**Independent Auditor's Report Required
by Government Auditing Standards**

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

CLAIBORNE PARISH SHERIFF
Bossier, Louisiana

I have audited the general purpose financial statements of the Claiborne Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated August 31, 1998. 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 the Claiborne Parish Sheriff's 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 amounts. However, providing an opinion on compliance with those 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*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Claiborne Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the 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 relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

FINANCIAL STATEMENTS
AUDITORS OF CERTAIN
PUBLIC ACCOUNTANTS

OFFICE OF CLERK OF
SUPERIOR COURT
ACQUITTALS

PROBATION DIVISION TO
GOVERNMENTAL

ACQUITTALS, AUDITING
AND FINANCIAL REPORTING

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CLAIBORNE PARISH SHERIFF

Homer, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 1998

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



West Monroe, Louisiana

August 11, 1998

CLAIBORNE PARISH SHERIFF
Homer, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Claiborne Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Claiborne Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CLAIBORNE PARISH SCHOOL
Houma, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1997

There were no audit findings reported in the audit for the year ended June 30, 1997.