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**CATAHOULA PARISH SHERIFF**  
Harrisonburg, Louisiana

**Component Unit Financial Statements and  
Auditor's Report  
for the Two Years Ended  
June 30, 1998 and June 30, 1997**

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

Release Date ... **DECEMBER 1998** ...

CATAHOULA PARISH SHERIFF  
Monroeburg, Louisiana

Component Unit Financial Statements  
And Auditor's Report  
For the Two Year Period June 30, 1998 and June 30, 1997

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CATHOLEA PARISH SHERIFF  
Harrisonburg, Louisiana

Component Unit Financial Statements  
And Auditor's Report  
For the Two Years Ended June 30, 1998  
(Continued)

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**INDEPENDENT AUDITORS REPORT ON COMPONENT UNIT  
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION**

Honorable Dennis Book  
Catahoula Parish Sheriff and  
TaxCollector Tax Collector  
Barringer, Louisiana

I have audited the component unit financial statements of the Catahoula Parish Sheriff for the two fiscal years ended June 30, 1997 and June 30, 1998 as listed in the table of contents. These financial statements are the responsibility of the management of the Catahoula Parish Sheriff. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

The Tax Collector Fund was audited separately by me and is included in the Sheriff's component unit financial statements. As described in note "T" (now "T") the tax collector agency fund is prepared on the cash basis of accounting instead of the modified accrual basis as required by generally accepted accounting principles. Further, the tax collector fund as reported in the June 30, 1998 combined balance sheet was presented for the period beginning June 1, 1997 and ending June 30, 1998. The Tax Collector Fund as reported in the June 30, 1997 combined balance sheet was presented for the period beginning July 1, 1996 and ending May 31, 1997.

In my opinion except for the presentation of the Tax Collector Fund on the cash basis and at May 31, 1998 in the June 30, 1998 combined balance sheet, as discussed in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Catahoula Parish Sheriff, Louisiana, as of June 30, 1997 and June 30, 1998 and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, individual funds and schedules and graphs are prepared for purposes of additional analysis and are not a required part of the component unit financial statements of the Catahoula Parish Sheriff, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

  
John R. Vercher

October 21, 1998  
Jena, Louisiana

**JOHN R. VERCHER PC**  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING, BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Dennis Boak  
Catahoula Parish Sheriff and  
Taxation Tax Collector  
Harrisonburg, Louisiana

I have audited the component unit financial statements of the Catahoula Parish Sheriff, Harrisonburg, Louisiana as of and for the two fiscal years ended June 30, 1997 and June 30, 1998 and have issued my report thereon dated October 21, 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 Catahoula Parish Sheriff, Harrisonburg, Louisiana's component unit 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 statements 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, except as follows:

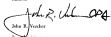
- Budgets - Management Letter Comment 1998-01

The Sheriff's office overruns its budget by more than 5% for both fiscal years ended June 30, 1997 and 1998.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Catahoula Parish Sheriff, Harrisonburg, Louisiana'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 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.

This report is intended for the information of the Catahoula Parish Sheriff's Management and the Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.



John R. Venable

June, Louisiana

October 21, 1998

**COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNTS  
June 30, 1990**

	Governmental		Proprietary		
	Fund Type	Fund Type	Account Group		
	General Fund	Agency Funds	General Fund Acct-01	General Long-Term Debt	Total Governmental Equip
<b>ASSETS</b>					
<b>CASH AND</b>					
Cash Equivalents	\$ 124,524	\$ 270,843	\$ -0-	\$ -0-	\$ 425,367
Receivables	83,842	-0-	-0-	-0-	83,842
Equipment	-0-	-0-	278,843	-0-	278,843
Amount to be provided from General Fund	-0-	-0-	-0-	42,814	42,814
<b>TOTAL ASSETS</b>	<b>\$ 208,366</b>	<b>\$ 270,843</b>	<b>\$ 278,843</b>	<b>\$ 42,814</b>	<b>\$ 794,764</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 34,828	\$ -0-	\$ -0-	\$ -0-	\$ 34,828
Due to Trading	-0-	231,863	-0-	-0-	231,863
Banks and Others	-0-	-0-	-0-	42,814	42,814
<b>Total Liabilities</b>	<b>\$ 34,828</b>	<b>\$ 231,863</b>	<b>\$ -0-</b>	<b>\$ 42,814</b>	<b>\$ 309,505</b>
<b>Fund Equity:</b>					
Investment in General Fund Assets	\$ -0-	\$ -0-	\$ 278,843	\$ -0-	\$ 278,843
Unreserved - undesignated	145,437	-0-	-0-	-0-	145,437
<b>Total Fund Equity</b>	<b>\$ 145,437</b>	<b>\$ -0-</b>	<b>\$ 278,843</b>	<b>\$ -0-</b>	<b>\$ 424,280</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 180,265</b>	<b>\$ 231,863</b>	<b>\$ 278,843</b>	<b>\$ 42,814</b>	<b>\$ 794,764</b>

The accompanying notes are an integral part of this statement.



**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNTS  
June 30, 1967**

	Governmental	Fiduciary	Account	Total (Governmental Only)
	Fund Types	Fund Type	Group	
	General Fund	Special Agency Funds	Fund Group	
<b>ASSETS</b>				
Cash and				
Cash Equivalents	\$ 17,493	\$ 205,428	\$ -0-	\$ 222,921
Accounts Receivable	68,268	-0-	-0-	68,268
Equipment	-0-	-0-	187,548	187,548
	<u>\$ 85,761</u>	<u>\$ 205,428</u>	<u>\$ 187,548</u>	<u>\$ 478,737</u>
<b>TOTAL ASSETS</b>	<u>\$ 85,761</u>	<u>\$ 205,428</u>	<u>\$ 187,548</u>	<u>\$ 478,737</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 28,481	\$ -0-	\$ -0-	\$ 28,481
Due To Third Parties and Others	-0-	205,428	-0-	205,428
	<u>\$ 28,481</u>	<u>\$ 205,428</u>	<u>\$ -0-</u>	<u>\$ 233,909</u>
<b>Total Liabilities</b>	<u>\$ 28,481</u>	<u>\$ 205,428</u>	<u>\$ -0-</u>	<u>\$ 233,909</u>
<b>Fund Equity</b>				
Investments in General Fund Assets	\$ -0-	\$ -0-	\$ 205,548	\$ 205,548
Fund Balance - unassigned - undesignated	88,980	-0-	-0-	88,980
	<u>\$ 88,980</u>	<u>\$ -0-</u>	<u>\$ 205,548</u>	<u>\$ 294,528</u>
<b>TOTAL FUND EQUITY</b>	<u>\$ 88,980</u>	<u>\$ -0-</u>	<u>\$ 205,548</u>	<u>\$ 294,528</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 117,461</u>	<u>\$ 205,428</u>	<u>\$ 205,548</u>	<u>\$ 528,437</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF**  
**HARRISONBURG, LOUISIANA**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
 Statement of Revenues, Expenditures  
 and Changes in Fund Balances - Budget  
 GAAP Basis and Actual  
 For the Year Ended June 30, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
<b>Taxes - 50 THIRDS</b>	\$ 400,000	\$ 400,000	\$ 0,000
<b>Intergovernmental Revenues:</b>			
State Grants:			
State Supplemental Pay	0-	27,000	27,000
Other	0-	4,000	4,000
Federal Grants	0-	10,000	10,000
Other Grants	0-	400	400
Video Taxes	0-	24,700	24,700
<b>Fees, Charges, and Commissions</b>			
See Revenues:			
Commissions on:			
Taxes, Licenses, Etc.	100,000	90,000	(10,000)
Stamp Revenue Hearing	0-	60,000	60,000
<b>Civil and Criminal Fees</b>	0-	20,000	20,000
Court Attendance	0-	4,000	4,000
Transportation of Prisoners	0-	16,000	16,000
Feeding and Clothing of Prisoners	100,000	100,000	0,000
Use of Money and Property	0-	0,000	0,000
Miscellaneous	100,000	0-	(100,000)
<b>Total Revenues</b>	\$ 1,000,000	\$ 1,020,000	\$ 20,000
<b>EXPENDITURES</b>			
<b>Public Safety:</b>			
Personnel Services and Related Benefits	\$ 700,000	\$ 680,000	\$ 20,000
Maintenance, Material and Supplies	100,000	100,000	0,000
Travel	0,000	0,000	0,000
Statutory Charges	0-	20,000	20,000
Other	0-	50,000	50,000
Contractual Services	0-	0,000	0,000
Capital Outlay	0,000	100,000	(100,000)
Other Services	0-	20,000	20,000
<b>Total Expenditures</b>	\$ 1,000,000	\$ 1,080,000	\$ 80,000
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
Before Other Financing Sources	\$ 20,000	\$ (100,000)	\$ (120,000)
<b>OTHER FINANCING SOURCES (USES)</b>			
Loans	\$ 0-	\$ 200,000	\$ 200,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$ 0-	\$ 200,000	\$ 200,000
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
<b>AND OTHER FINANCING SOURCES (USES)</b>	\$ 20,000	\$ 50,000	\$ 30,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	0-	0-	0-
<b>FUND BALANCE AT END OF YEAR</b>	\$ 20,000	\$ 50,000	\$ 30,000

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF**  
**HARRISONBURG, LOUISIANA**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget**  
**GAAP Basis and Actual**  
**For the Year Ended June 30, 1997**

	BUDGET	ACTUAL	VARIANCE FUNDABLE COMPREHENSIBLE
<b>REVENUES</b>			
Taxes - No Value	\$ 485,000	\$ 485,000	\$ 0
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	30,000	30,000	0
Other	81,810	23,420	(58,390)
Fees, Charges, and Commissions			
for Services:			
Commissions on:			
Taxes, Licenses, Etc.	40,000	60,000	20,000
State Revenue Sharing	44,100	21,000	(23,100)
Civil and Criminal Fees	30,000	300,000	270,000
Court Attendance	4,000	0	(4,000)
Transportation of Prisoners	0	500	500
Feeding and Housing of Prisoners	130,000	100,000	(30,000)
Use of Money and Property	0	3,000	3,000
TOTAL REVENUES	\$ 771,000	\$ 907,020	\$ 136,020
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY:</b>			
Personnel Services and Related Benefits	\$ 500,000	\$ 410,000	\$ 90,000
Contractual Services	10,000	12,100	2,100
Maintenance, Material and Supplies	11,000	104,100	(93,100)
Travel	0	3,000	3,000
Statutory Charges	0	24,000	24,000
Fines	10,000	20,000	10,000
Capital Outlay	0	60,000	60,000
Other Services	0	33,000	33,000
TOTAL EXPENDITURES	\$ 521,000	\$ 636,200	\$ 185,800
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
derived from financing sources (over):	\$ 0	\$ 270,820	\$ 270,820
<b>OTHER FINANCING SOURCES (USES)</b>			
Loan	\$ 0	\$ 100,000	\$ 100,000
Interest Expense	(10,000)	(20,000)	10,000
TOTAL OTHER FINANCING SOURCES (USES)	\$ (10,000)	\$ 80,000	\$ 90,000
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
AND OTHER FINANCING SOURCES (USES)	\$ 0	\$ 350,820	\$ 350,820
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE AT END OF YEAR</b>			
	\$ 0	\$ 350,820	\$ 350,820

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA

Notes to the Financial Statements

INTRODUCTION

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through routine patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, assisting abuse programs, or others. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing all various property taxes, parish occupational licenses, state revenues sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities or centers, 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 by the parish police jury as required by Louisiana law, the sheriff is financially independent. However, since the Catahoula Parish Police Jury has approved authority of the Sheriff's office space, capital budget and title to real property on which the office space resides, the Catahoula Parish Sheriff is considered a component unit of the Catahoula Parish Police Jury. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, 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 have financial statements separate from those of the parish sheriff.

**CATABOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA**

**Notes to the Financial Statements - (contd)**

**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 on 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 and Special Revenue Funds) and fiduciary (Agency Funds). These funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 251422, 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 law enforcement district. Other sources of revenue include contributions 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.

**Special Revenue Funds**

Special revenue funds account for funds collected and dedicated for a specific purpose or activity.

**Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature hence 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 refers to the timing of the measurement made, regardless of the measurement basis applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit 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:

**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA**

**Notes to the Financial Statements (Cont.)**

**Revenues**

All ad valorem taxes and commissions earned from the related state revenue sharing formula is based on population and households in the parish are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on September 15 of each year, and become delinquent on December 11. The taxes are generally collected in December, January and February of the fiscal year.

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

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

Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources (Used)**

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

**E. BUDGET PRACTICES**

The proposed budget for 1990 was made available for public inspection on June 3, 1990. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 30 days prior to the public hearing, which was held at the Catahoula Parish Sheriff's office on June 3, 1990, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditures appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither non-cash-basis accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA**

**Notes to the Financial Statements - (cont.)**

**F. INCUMBANCES**

The sheriff does not utilize reimbursement accounting.

**G. CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. 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. Investments are stated at cost.

**H. INVENTORY**

Inventory as June 30, 1993, consists of commodities received from the United States Department of Agriculture ERSMA through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDPA) 10.5503. The amount is not considered material; this inventory is not presented in the financial statements.

**I. FIXED ASSETS**

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

**J. COMPENSATED ABSENCES**

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

Employees of the sheriff's office earn two weeks of non-accumulative vacation leave each year. The sheriff's sick leave policy is 10 days per year non-accumulative.

**K. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Installments for principal and interest payments for long-term obligations are recognized in the General Fund when due.



**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA**

**Notes to the Financial Statements - (cont.)**

**L. FUND EQUITY**

**Reserve**

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

**Designated Fund Balance**

Designated Fund Balance represents tentative plans for future use of financial resources.

**M. TOTAL COLLIER ON COMPRESSED STATEMENTS - OVERVIEW**

Total collies on the condensed statements - reserves are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in 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.

**3. AD VALOREM TAXES**

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the Catahoula Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

Property Tax Calendar

Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	ON OR ABOUT OCTOBER 15
Total Taxes Due Date	December 31
Penalties and Interest are Added	January 1
Lien Date	January 1

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement	26.40	26.40	N/A

# HARRISONBURG, LOUISIANA

## Notes to the Financial Statements - (contd)

### 1. CASH AND CASH EQUIVALENTS

At June 30, 1998, the sheriff has cash, cash equivalents and investments fund statements balanced totaling \$518,159 as follows:

Catahoula Landfill Bank	\$ 428,848
Southwest Savings	89,311
	-----
<b>Total</b>	<b>\$ 518,159</b>
	-----

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1998, the sheriff has \$518,159 in deposits reflected bank balances. These deposits are secured from risk by \$38,181 of federal deposit insurance and \$500,000 in ITMA securities.

Even though the pledged securities are collateralized uncollateralized under the provision of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

### 4. RECEIVABLES

The receivables of \$48,842 at June 30, 1998, are as follows:

Class of Receivable	General Fund
Texas Receivables	\$ 3,348
Accounts Receivable	45,494
<b>Total</b>	<b>\$ 48,842</b>

Allowance for doubtful accounts is considered immaterial and is not presented.

### 5. CHANGES IN GENERAL FUND ASSETS

A summary of change in general fund assets follows:

Equipment:	
Balance June 30, 1998	\$ 147,818
Additions	22,518
Deletions	-----
	27
Balance June 30, 1999	170,333
Additions	152,488
Deletions	428,813
Balance June 30, 1998	<b>\$ 293,908</b>

# HARRISONBURG, LOUISIANA

## Notes to the Financial Statements - (cont.)

### 6. CHANGES IN GENERAL LONG-TERM DEBT

A summary of changes in general long-term debt follows:

Balance June 30, 1988	\$	0-
Additions		140,000
Payments Made During Year		(112,000)
Balance June 30, 1989	\$	28,000
Additions		248,750
Payments Made During Year		(150,810)
Balance June 30, 1990	\$	<u>125,940</u>

The Sheriff's office has the following notes payable as of June 30, 1990:

Commercial/variable bank loan for operating expenditures and the purchase of vehicles originated on February 14, 1988, for \$75,000, payable in 60 monthly installments of \$1,417, interest at 8.5%.

\$ 75,000

\*\*\*\*\*

Debt service requirements for the next five years with interest payments of \$1387 are as follows:

1991	\$ 28,000
1992	28,000
1993	2,447
1994	0-
1995	0-
TOTAL	<u>\$ 58,447</u>

### 7. PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who can earn a least \$100 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, 2.5 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. That 1117 of 1990 increased the normal rate by 0.25 percent for all service rendered on or after January 1, 1988. 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 joint months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefits 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 age 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would

**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA**

**Notes to the Financial Statements - (cont.)**

**7. PENSION PLAN - CONT'D**

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. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 2183, Monroe, Louisiana 71221, or by calling (504)632-2090.

**Funding Policy.** Plan members are required by state statute to contribute 87 percent of their annual covered salary and the Catahoula Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 60 percent of annual covered payroll. Contributions to the System also include a credit of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the Catahoula Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, 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 Catahoula Parish Sheriff's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were equal to the required contributions for each year.

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

Grants operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements.

**9. EXPENDITURES IN EXCESS OF APPROPRIATIONS**

The Catahoula Parish Sheriff's Office overspent its 1998 budget in the general fund by \$221,315 or 20.6% during the year ended June 30, 1998.

**10. SALARY DUE SHERIFF**

Accounts payable includes salary and expense allowance due the Sheriff in the amount of \$22,000. This amount represents statutory allowed salary and expense allowance not drawn by the Sheriff in the fiscal year ended June 30, 1997.

**11. SALARY AND EXPENSE PAID SHERIFF**

	1997	1996
Salary	\$ 48,880	\$ 47,870
Expenses	4,500	4,500
	-----	-----
Total	\$ 53,380	\$ 52,370
	-----	-----

## TRUSTEES FUND TYPE - AGENCY FUNDS

### CIVIL FUND

The Civil Fund accounts for funds held in connection with civil suits, sheriff's sales, and attachments.

### ROAD FUND

The Road Fund accounts for the collection of bonds, fines, and costs and payment of these collections in accordance with applicable laws.

### TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of the state and parish taxes and fees to the appropriate taxing bodies.

CATAHOULA PARISH SHERIFF  
 HARRISONBURG, LOUISIANA  
 FIDUCIARY FUND TYPE - AGENCY FUNDS  
 COMBINING BALANCE SHEET

June 30, 1950

	Civil Fund	Bond Fund	Tax Collection Fund	Total
<b>ASSETS</b>				
Cash	\$ 504	\$ 41,188	\$ 284,378	\$ 371,892
<b>LIABILITIES AND EQUITY</b>				
Due to Taxing Bodies and Other	\$ 504	\$ 41,188	\$ 284,378	\$ 371,892
Fund Balance	-0-	-0-	-0-	-0-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 504</b>	<b>\$ 41,188</b>	<b>\$ 284,378</b>	<b>\$ 371,892</b>

**CATAHOULA PARISH SHERIFF  
HARRISONBURG, LOUISIANA  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING BALANCE SHEET**

June 30, 1997 \*

	* (May 31, 1997)			
	Civil Fund	Bond Fund	Tax Collection Fund	Total
<b>ASSETS</b>				
Cash	\$ 1	\$ 78,888	\$ 250,187	\$ 329,120
<b>LIABILITIES AND EQUITY</b>				
Due to Trusting Entities and Other	\$ 1	\$ 78,888	\$ 250,187	\$ 329,120
Fund Balances	-\$-	-\$-	-\$-	-\$-
Total Liabilities and Fund Balances	\$ 1	\$ 78,888	\$ 250,187	\$ 329,120

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF**  
**HARRISONBURG, LOUISIANA**  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**Schedule of Changes in Deposit Balance by Fund**  
**for the Year Ended June 30, 1998**

	State Fund	Local Fund	Tax Collection Fund	Total
<b>DEPOSIT BALANCE AT BEGINNING OF PERIOD</b>	\$ 0	\$ 32,000	\$ 295,187	\$ 327,187
<b>ADDITIONS</b>				
Bills, Notes, Etc.	\$ 122,000	\$ 0	\$ 0	\$ 122,000
Cash Appearance Bonds	0	427,240	0	427,240
Encumbrance	42,700	0	0	42,700
Interest Earnings	0	3,267	12,571	15,838
Trans. Fees, Etc., Paid to Tax Collector	0	0	1,874,981	1,874,981
License Renewal	0	0	188,381	188,381
Other	0	0	6,578	6,578
<b>Total Additions</b>	<b>\$ 164,700</b>	<b>\$ 427,240</b>	<b>\$ 2,070,521</b>	<b>\$ 2,562,461</b>
<b>Total</b>	<b>\$ 164,700</b>	<b>\$ 427,240</b>	<b>\$ 2,070,521</b>	<b>\$ 2,911,958</b>
<b>DEDUCTIONS</b>				
Trans. Fees, Etc., Distributed to Tolling Notice and Other	\$ 0	\$ 0	\$ 2,402,100	\$ 2,402,100
Deposits Returned to: Executive Central Fund	12,000	0	0	12,000
Clerk of Court	10,000	0	0	10,000
Litigants and Other Parties	242,240	0	0	242,240
Settlements of Cash Appearance Bonds Forfeited or Forfeited Transfers	0	235,840	0	235,840
	0	274,950	0	274,950
<b>TOTAL DEDUCTIONS</b>	<b>\$ 274,240</b>	<b>\$ 274,950</b>	<b>\$ 2,402,100</b>	<b>\$ 2,451,190</b>
<b>DEPOSIT BALANCE AT END OF PERIOD</b>	<b>\$ 0</b>	<b>\$ 42,290</b>	<b>\$ 668,421</b>	<b>\$ 710,711</b>

The accompanying notes are an integral part of this statement.



**CATAHOULA PARISH SHERIFF**  
**HARRISONBURG, LOUISIANA**  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**Schedule of Changes in Deposit Balance by Fund**  
**for the Year Ended June 30, 1997 \***

	* May 31, 1997			
	Civil Fund	Bond Fund	Tax Collection Fund	Total
<b>DEPOSIT BALANCE AT BEGINNING OF PERIOD</b>	\$ 1	\$ 48,843	\$ 223,789	\$ 272,633
<b>ADDITIONS</b>				
State, Sales, Etc.	\$ 28,585	\$ 0	\$ 0	\$ 28,585
Tax Apportionment Funds	0	\$ 215,943	0	\$ 215,943
Carrollton	25,581	0	0	\$ 25,581
Interest Earnings	0	\$ 821	\$ 822	\$ 1,643
Trans. Fees, Etc., Paid to Tax Collector	0	0	\$ 2,728,355	\$ 2,728,355
<b>Total Additions</b>	\$ 54,166	\$ 216,764	\$ 2,731,902	\$ 2,942,832
<b>Total</b>	\$ 54,167	\$ 265,607	\$ 2,955,691	\$ 3,275,465
<b>DEDUCTIONS</b>				
Trans. Fees, Etc., Classified as Traveler's and Other	\$ 0	\$ 0	\$ 2,415,424	\$ 2,415,424
Requests Sent to: Benefit's General Fund	\$ 28,883	0	0	\$ 28,883
Cost of Hours	\$ 5,538	0	0	\$ 5,538
Litigation and Other Settlements	\$ 22,468	0	0	\$ 22,468
Reimbursements of Cash Appropriation Bonds: Refunded or Reaffirmed Transfers	0	\$ 185,418	0	\$ 185,418
	0	\$ 224,218	0	\$ 224,218
<b>Total Deductions</b>	\$ 56,889	\$ 224,636	\$ 2,415,424	\$ 2,896,949
<b>DEPOSIT BALANCE AT END OF PERIOD</b>	\$ 1	\$ 40,971	\$ 540,267	\$ 581,239

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SHERIFF  
MANAGEMENT LETTER COMMENTS**

I have audited the financial statements of Catahoula Parish Sheriff, as of and for the two years ended June 30, 1998 and June 30, 1997 and have issued my report thereon dated October 21, 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.

As part of my examination, I have issued my report on the financial statements, dated October 21, 1998, and my report on internal control and compliance with laws, regulations, and contracts, dated October 21, 1998.

During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved if such recommendations for improvement, and the Sheriff's response.

**CURRENT YEAR MANAGEMENT LETTER COMMENTS**

**1998-11 BUDGETS (Compliance Finding)**

**Situation:** The Sheriff overran its general fund budget for the fiscal year ended June 30, 1997 by \$520,000 or 41.8% primarily because the office did not budget its debt service requirements of \$181,600. The Sheriff overran its general fund budget for the fiscal year ended June 30, 1998 by \$321,715 or 20% largely because the office did not budget its debt service requirements of \$218,500. The chief financial officer was not aware that expenditures to service department debt should be budgeted. The Sheriff's budget was not amended during the year to take its account an increase in revenues and additional unbudgeted expenditures as required by the local government budget law.

**Recommendation:** When revenues fail to meet budgeted revenues or expenditures exceed the budget by 20% or more, the budget should be amended.

**Sheriff's Response:** The Sheriff will begin budgeting debt service and amending its budgets when actual expenditures exceed budgeted expenditures by more than 20%.

CATAHULA PARISH SHERIFF  
MANAGEMENT LETTER COMMENTS

SCHEDULE OF HIGH AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 1998

THREE YEAR MANAGEMENT LETTER COMMENTS

**B. BUDGETS**

**Situation:** The Sheriff Don T. Trumbel did not approve and submit his budget for public inspection until after June 16, 1998.

**Sheriff's Action:** The Sheriff Donnie Book began approving and submitting subsequent budgets for public inspection on or before June 16.

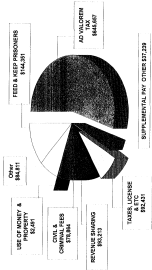
**C. BID LAW**

**Situation:** The Sheriff Don T. Trumbel did not adhere to the state bid law when purchasing equipment.

**Sheriff's Response:** The Sheriff Donnie Book used bids on the purchase of automobiles for the office in the fiscal year ended June 30, 1998.

GRAPHIS

# CATAHOULA PARISH SHERIFF STATEMENT OF REVENUES 1998



# CATAHOULA PARISH SHERIFF STATEMENT OF EXPENDITURES 1998

