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**SABINE PARISH SHERIFF
MANY, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1998**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, and by 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: 6/11/98

SACRE PAROISSE HERLIE
MISSY, LOUISIANA
TABLIË 08-1138113113
2024-25, 2025

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GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable Geoffrey Lynn Pittman
Sabine Parish Sheriff
P. O. Box 1440
Marr, Louisiana 71449

We have audited the accompanying general purpose financial statements of the Sabine Parish Sheriff, Marr, Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Sabine Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sabine Parish Sheriff, Marr, Louisiana, as of June 30, 1998, and the results of its operations and the cash flows of its proprietary fund types and non-spendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 1998, on our consideration of the Sabine Parish Sheriff's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Sabine Parish Sheriff, Marr, Louisiana, taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the year ended June 30, 1997, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated November 26, 1997, on the general purpose financial statements of the Sabine Parish Sheriff.

Hines, Jackson & Hines

Monroe, Louisiana

September 29, 1998

COMBINED STATEMENTS - OVERVIEW

**BARNE PARKS STREET
MAYO, MISSISSIPPI
COMBINED BALANCE SHEET - ALL FUNDS, FUND AND ACCOUNT GROUPS
(FUND BALANCE)**

	Governmental	Political	Proprietary
	Fund Types	Fund Types	Fund Types
	General	Agency Funds	Enterprise
ASSETS			
Cash	\$ 345,112	\$ 283,791	\$ 143,349
Receivables	84,868	0	135,383
Due from detention centers	355,312	0	0
Property and equipment, net	0	0	2,811,001
Deferred debt costs, net	0	0	12,138
Restricted assets			
Cash	0	0	431,306
Amount to be provided for payment of long-term debt	0	0	0
TOTAL ASSETS	\$ 684,892	\$ 283,791	\$ 2,714,184
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 21,159	\$ 0	\$ 1,947
Accrued liabilities	58,680	0	25,878
Liabilities payable from restricted assets:			
Interest payable	0	0	23,060
Current portion of Bonds	0	0	128,008
Other	0	0	1,728
Funds payable:			
Due to general fund	0	0	128,008
Due to taxing bodies and others	0	184,182	0
General long-term debt	0	0	0
TOTAL LIABILITIES	79,839	184,182	1,748,531
Fund Equity			
Investment in general fund assets	0	0	0
Retained earnings:			
Reserved	0	0	321,926
Unreserved	0	0	743,648
Fund balances:			
Unreserved and unassigned	612,789	0	0
TOTAL FUND EQUITY	612,789	0	964,584
TOTAL LIABILITIES AND FUND EQUITY	\$ 684,892	\$ 283,791	\$ 2,714,184

Account Groups		Total Disbursements/Debit	
General	General	1998	1997
Fund Assets	Fund Trans. Debt		
\$ 0	\$ 0	\$ 711,843	\$ 594,440
0	0	280,793	188,554
0	0	255,023	383,154
300,401	0	1,780,584	2,844,788
0	0	32,128	16,574
0	0	431,386	443,448
0	38,449	38,449	103,022
<u>\$ 300,401</u>	<u>\$ 38,449</u>	<u>\$ 4,570,523</u>	<u>\$ 4,428,112</u>

\$ 0	\$ 0	\$ 23,386	\$ 63,884
0	0	76,741	68,566
0	0	23,865	20,529
0	0	220,080	208,008
0	0	1,730	6,300
0	0	1,230,800	1,488,008
0	0	255,023	383,154
0	0	288,782	213,568
0	38,449	38,449	103,022
0	38,449	2,062,783	2,348,076
300,400	0	300,404	806,004
0	0	231,306	213,084
0	0	343,643	491,953
0	0	611,280	405,458
<u>300,400</u>	<u>0</u>	<u>2,347,739</u>	<u>2,858,438</u>
<u>\$ 300,400</u>	<u>\$ 38,449</u>	<u>\$ 4,918,262</u>	<u>\$ 4,628,112</u>

SALINE PARISH GOVERNMENT
PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED APRIL 30, 2008

	General Fund	Totals (Minimums/Max/Only)	
		2008	2007
Revenues			
Taxes	\$ 764,764	\$ 764,764	\$ 754,648
Intergovernmental	235,815	235,815	191,861
Fees, charges, and commissions for services	714,866	714,866	676,767
Interest	21,206	21,206	34,223
Miscellaneous	5,847	5,847	8,180
TOTAL REVENUES	1,738,498	1,738,498	1,665,679
Expenditures			
Public Safety			
Salaries and related benefits	1,134,352	1,134,352	1,081,793
Operating services	152,468	152,468	231,736
Materials and supplies	161,662	161,662	171,889
Travel and other charges	29,776	29,776	26,728
Info service	15,816	15,816	49,672
Capital outlay	39,588	39,588	41,384
TOTAL EXPENDITURES	1,679,662	1,679,662	1,623,202
Excess of Revenues Over (Under) Expenditures	59,836	59,836	142,477
Other Financing Sources/(Uses)			
Sale of assets	52,528	52,528	0
Excess of Revenues and Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	112,364	112,364	142,477
FUND BALANCE, Beginning of Year	499,448	499,448	379,412
FUND BALANCE, End of Year	\$ 611,812	\$ 611,812	\$ 521,889

The accompanying notes are an integral part of this statement.

SACRE PARISHSHERIFF
MARY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET BASIS (ANALYTICAL) - GENERAL FUND
FOR THE YEAR ENDING JUNE 30, 1999

	Budget	Actual	Variance - (Excess/Deficit)
Revenues			
Taxes	\$ 708,780	\$ 704,964	\$ 3,816
Intergovernmental	233,243	226,313	6,930
Fees, charges, and commissions for services	676,706	714,066	37,360
Interest	13,893	20,394	7,449
Miscellaneous	4,080	3,867	2,447
TOTAL REVENUES	1,639,602	1,770,594	130,992
Expenditures			
Public safety			
Salaries and related benefits	1,096,879	1,155,110	(58,231)
Operating expense	233,383	230,436	2,947
Materials and supplies	141,340	141,060	(28,723)
Taxes and other charges	31,765	29,776	(19,213)
Debt Service	44,347	53,614	9,267
Capital outlay	66,280	28,380	(37,900)
TOTAL EXPENDITURES	1,673,934	1,678,652	(4,618)
Excess of Revenues Over (Under) Expenditures	94,673	99,342	469
Other Financing Sources (Uses)			
Sale of assets	48,880	57,078	(8,198)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 143,553	113,712	\$ 29,841
FUND BALANCE, Beginning of Year		499,466	
FUND BALANCE, End of Year		\$ 613,178	

The accompanying notes are an integral part of this statement.

LARSEN-PARISH-SHERIFF
STATE, LOUISIANA
STATEMENT OF REVENUES, EXPENSES, RESERVE AND TRANSFERS
RETAINED EARNINGS- PROPRIETARY FUNDS/TYPE
FOR THE YEAR ENDING FEBRUARY 28, 1992

	<u>Category</u>
Operating Revenues	
Department of Correction	5 815,275
Saline Parish Police Jury	37,475
Sale of assets	30,000
Sales Tax	481,682
State Supplemental Pay	26,007
Commissary	48,491
Other	28,840
TOTAL OPERATING REVENUES	1,769,560
Operating Expenses	
Amortization	4,407
Contract labor	4,486
Depreciation	26,119
Fuels	11,091
Food and supplies	65,074
Insurance	64,128
Insurance-employees	77,008
Maintenance and repairs	15,344
Medical	32,500
Miscellaneous	815
Payroll expense	15,800
Professional services	2,608
Rent	1,878
Retirement	17,686
Salaries	458,323
Supplies	98,095
Telephone	3,414
Training	1,704
Travel	1,467
Uniforms	5,241
Utilities	37,858
Waste management	4,290
TOTAL OPERATING EXPENSES	984,137
OPERATING INCOME	785,423
Nonoperating Revenues/Expenses	
Interest Income	24,074
Interest Expense	(61,841)
TOTAL NONOPERATING REVENUES/EXPENSES	(37,767)
NET INCOME	747,656
RETAINED EARNINGS, Beginning of year	784,007
RETAINED EARNINGS, End of year	<u>1,531,712</u>

The accompanying notes are an integral part of this statement.

SARNO PARISH GOVERNMENT
MADE LOUISIANA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED JUNE 30, 1999

EXHIBIT E

	<u>Enterprise</u>
CASH FLOWS PROVIDED BY/USED IN OPERATING ACTIVITIES	
Net Operating Income	\$ 301,869
Adjustments to reconcile net income to net cash provided	
by/used in operating activities:	
Depreciation	76,118
Amortization	6,417
Increase/decrease in operating assets:	
Accounts receivable	(274,452)
Increase/decrease in operating liabilities:	
Accounts Payable	(22,194)
Accrued liabilities	2,344
Interest payable	2,136
Other	(6,854)
NET CASH PROVIDED BY/USED IN OPERATING ACTIVITIES	35,025
CASH FLOWS PROVIDED BY/USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from borrowing-Sarino Parish Bond, general fund	(8,000)
Principal payments on bonds	(596,086)
Payment for capital acquisition-building	(2,658)
Payment for capital acquisition-furniture and equipment	(3,788)
Payment for capital acquisition-automobiles	(50,958)
Interest paid	(63,651)
NET CASH PROVIDED BY/USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(710,036)
CASH FLOWS PROVIDED BY/USED IN INVESTING ACTIVITIES	
Receipt of interest	25,024
NET CASH PROVIDED BY/USED IN INVESTING ACTIVITIES	25,024
INCREASE IN CASH	15,029
CASH, Beginning of year	552,342
CASH, End of year	567,371

The accompanying notes are an integral part of this statement.

SABINE PARISH SHERIFF
MANY, LOUISIANA
POSTED TO THE FINANCIAL STATEMENTS
JUNE 28, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 21 of the Louisiana Constitution of 1994, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bonds, executing orders of the court, serving subpoenas, et cetera.

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 written bond watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The financial operations of the Sabine 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. The most significant of the Sheriff's accounting policies are described below:

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) 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 Statement No. 14 established criteria for determining which component units should be considered part of the primary government 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 include:

1. Appointing a voting majority of an organization's governing body and
 - a) The ability of the primary government to impose its will on an organization under
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if those of the organization is not included because of the nature or significance of the relationship.

SABINE PARISH SHERIFF
MARY JOHNSON
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
LUSIANA

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. REPORTING ENTITY (CONTINUED)

The Sabine Parish Sheriff is an independent elected parish official. His office receives funding primarily through ad valorem taxes, fees, charges, and commissions for services. The office is independent and receives no financial benefit from the Sabine Parish Police Jury other than the provision of office space. The Sabine Parish Sheriff was determined not to be a component unit of the Sabine Parish Police Jury.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Sabine Parish Sheriff has no financial accountability and exercises no oversight responsibility for any other entity. Therefore, the accompanying financial statements present information only on the funds maintained by the Sabine Parish Sheriff.

B. FUND ACCOUNTING

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Fund accounting is designed to demonstrate legal compliance with laws, regulations, or other restrictions. The various funds are grouped, in the financial statements in this report, into two general fund types and two special fund categories as follows:

Governmental Fund Types - These are funds through which most governmental functions typically are financed.

General Fund

The General Fund, as provided by Louisiana Revised Statutes 33:1431, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office. The Sheriff's primary source of revenue 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 fines, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Proprietary Fund Types - Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary for useful financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The Sheriff applies all GASB provisions as well as the FASB provisions in addition to before November 30, 1989, unless those provisions conflict with or contradict GASB provisions.

Enterprise Fund

The enterprise fund is used to account for operations, or that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation of providing goods or services in the general public) be financed on a cost-recovery basis primarily through user charges, or (4) where the governing body has decided the private dissemination of revenue earned, to repay, recover, and/or set income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

SALINE PARISH GOVERNMENT
BOUNDS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JULY 30, 2008

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. FUND ACCOUNTING (CONTINUED)

fiduciary Fund Types - These funds account for assets held by the Sheriff as a trustee or agent for individuals or other units of government.

Agency Funds

The agency funds are used as depositories for all salaries, taxes, civil suits, cash bonds, taxes and fees. Disbursements from the funds are made to various parish agencies, litigants in suits, and others, in the manner prescribed by law.

The agency funds are recorded in assets (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the fund's measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net-current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Account Groups - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets Account Groups

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes. Assets provided by the parish policy jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Groups

This is not a fund but rather an account group that is used to account for long-term obligations expected to be financed by governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Property, plant, and equipment acquired for the proprietary funds is capitalized in the respective funds to which it applies.

Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (other than current or measurement) associated with their activity is included on their balance sheets. Their reported fund equity (net total assets) is segregated into constitutional capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

**SHREVE PORTLAND CEMENT
MAINT. FUNDING
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FUNDING LINE**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. FUND ASSETS AND LONG-TERM LIABILITIES (CONTINUED)

Depreciation of all depreciable fixed assets used by the enterprise fund is charged to an expense against its operations. Accumulated depreciation is reported on the enterprise fund balance sheet. Depreciation has been provided over the estimated useful lives using the straight line method. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported to the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The accompanying financial statements have been prepared using the modified accrual basis of accounting. All governmental fund type and agency funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable in amount (i.e., when they become both measurable and available) "virtually" certain, 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 considers all revenues to be available if they are collected within 60 days after the fiscal year end. All revenue items are recorded on a calendar year basis, income due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, February, and March of the fiscal year.

Those revenues susceptible to earned include all valuation taxes and the related state revenue sharing, interest revenue, contributions, and charges for services. Prisons, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Other miscellaneous revenues are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. All miscellaneous revenues other than interest revenue are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due.

E. BUDGETS AND BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control. The Sheriff adopts annual operating budgets for the General Fund for each fiscal year and amends them as required.

The Sheriff follows these procedures in establishing the budgetary data reflected in these financial statements.

1. Prior to May 31, a proposed operating budget for the fiscal year commencing the following July 1, is prepared. The operating budget reflects proposed expenditures and the means of financing them.

SAINT PASCAL SCHOOL
NOVY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1998

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for inspection. A public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. Prior to June 30, the proposed budget is legally enacted by the Sheriff.
5. The chief civil deputy is authorized to transfer budgeted amounts between departments within the general fund. However, any revisions that alter the total expenditures of the general fund must be approved by the Sheriff.
6. All budgetary appropriations lapse at the end of the fiscal year.
7. Budgets for the general fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The Sheriff's procedures with respect to its budget are designed to meet the requirements of the Louisiana Local Government Budget Act (LSA-R.S. 1:801-1:114). The adopted budgets, as attached, for the fiscal year ended June 30, 1998 are presented in the accompanying financial statements.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to reserve the portion of the applicable appropriations, is not employed by the Saint Pascal Sheriff's.

G. CASH

Cash includes not only cash on hand but also demand deposits with financial institutions or other kinds of accounts that have the general characteristics of demand deposits so that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty. State law authorizes the Sheriff to deposit funds in, interest-bearing accounts, certificates of deposit or other investments as permitted by law with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At June 30, 1998, the enterprise fund, Detention Center, owed the general fund \$25,372.

I. DEFERRED INTEREST EXPENSE

Fixed asset costs and bond discounts are capitalized and amortized over the terms of the respective bonds using a method which approximates the effective interest method. Total fixed asset costs and bond discounts (deferred debt expense)

SHREVE PARISH / SHREVE
MAINE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
PERIOD END

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. DEFERRED LIGHT EXPENSE (CONTINUED)

paid by the company to find, Detention Center, was \$26,946. The amortization expense related to deferred debt expense was \$4,417 for the year ended June 30, 1998.

K. COMPENSATED ABSENCES

Employees that have been employed one year or more earn two weeks of vacation leave per year. Vacation leave is granted for employees having less than a year of service. Although vacation does not accrue or accumulate from one year to the next, employees do not wish respect to vacation in that upon attainment or termination, they may be paid the vacation earned. The sheriff's office accrues a liability for compensated absences which meet the following criteria:

1. The Sheriff's office obligation relating to employee's rights to compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

The cost of leave privileges, computed in accordance with GAAP Codification Section 609, is recognized as a current-year expenditure in the general fund when leave is actually taken. The cost of leave privileges not being a current expense is recorded in the general long-term debt account group. In accordance with the above criteria, the sheriff's office has accrued a liability for vacation pay which has been stated but not added by the sheriff's office employees. At June 30, 1998, the liability for compensated absences was zero.

L. FUND EQUITY

Reservations represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific purpose.

The unreserved fund balances for the governmental funds represent the amounts available for budgeting future operations.

M. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the sheriff's office financial position and operations. However, comparative financial statements of prior year results by fund type data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

**NARVE PARSONS BIRCH
NANCY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1995**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements - overview is captioned "Management Only" to indicate that it is presented only to facilitate analysis. The data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data responsible in a consolidation.

N. ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from these estimates.

O. RECEIVABLES

All receivables are reported in their gross value and, where applicable are reduced by the estimated portion that is expected to be uncollectible.

NOTE 2 CASH

As June 30, 1995, the sheriff had cash totaling \$1,200,148, as follows:

	<u>Gross Fund</u>	<u>Agency Fund</u>	<u>Discretionary Fund</u>	<u>Total</u>
Cash	\$ 100	\$ 0	\$ 0	\$ 100
Interest bearing demand deposit	<u> 164,842</u>	<u> 183,192</u>	<u> 779,415</u>	<u> 1,287,449</u>
Total	<u>\$ 165,112</u>	<u>\$ 183,192</u>	<u>\$ 779,415</u>	<u>\$ 1,287,749</u>

Under state law, these deposits must be secured by federal deposit insurance on the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. As of June 30, 1995, the sheriff had \$1,279,748 in bank deposits. These deposits were secured from risk by \$164,842 of federal deposit insurance and \$1,099,817 market value of pledged securities held by the collateral banks in the name of the fiscal agent (PARSON category 1).

Even though the pledged securities are considered uncollateralized (category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1129 imposes a statutory requirement on the collateral bank to advise and call the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

SACHE PARISH GOVERNMENT
MAINTENANCE
NOTES TO THE FINANCIAL STATEMENTS AND OTHERS
JUNE 30, 1998

NOTE 3 RECEIVABLES

Accounts receivable in the amount of \$208,733 at June 30, 1998, as shown on Exhibit A, are shown below. All receivables at June 30, 1998, were determined to be fully collectible.

General Fund	
Intergovernmental	\$ 33,500
Fees, charges, and commissions for services	76,809
Proprietary Fund Type	
Charges for services	58,218
Sales taxes	60,804
Other	3,792
	<u>\$ 208,733</u>

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets, comprised of office furniture and equipment, follows:

General fixed assets balance at June 30, 1997	\$ 60,904
Additions	76,809
Deletions	<u>(138,130)</u>
General fixed assets balance at June 30, 1998	<u>\$ 208,733</u>

NOTE 5 PROPERTY AND EQUIPMENT - ENTERPRISE FUND

A summary of the enterprise fund's property and equipment at June 30, 1998 follows:

	Straight-Line Rate	Cost	Accumulated Depreciation	Net	Depreciation This Year
Land		\$ 111,965	\$ 0	\$ 111,965	\$ 0
Automobiles	5 yrs	51,838	19,292	31,966	18,592
Buildings	20-40 yrs	1,965,299	332,838	1,780,737	98,548
Equipment	5-15 yrs	158,336	32,881	77,615	17,587
Total		<u>\$ 2,357,658</u>	<u>\$ 345,911</u>	<u>\$ 2,011,805</u>	<u>\$ 76,118</u>

Changes during the year:					
Balance, beginning of year		\$ 2,197,678	\$ (189,852)	\$ 2,017,946	
Additions					
Automobiles		51,858	0	51,858	
Buildings		3,650	0	3,650	
Equipment		3,750	0	3,750	
Depreciations		<u>0</u>	<u>(76,118)</u>	<u>(76,118)</u>	
Balance, end of year		<u>\$ 2,357,658</u>	<u>\$ (345,911)</u>	<u>\$ 2,011,805</u>	

SAINE PARISH HERDIE
PARISH, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1996

NOTE 6 LIABILITIES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the year:

Long-term obligations payable at July 1, 1995	2	105,960
Additions		0
Reductions		<u>(81,512)</u>
Long-term obligations payable at June 30, 1996	2	<u>24,448</u>

The long-term obligation is a note to a local bank bearing interest at 6.8 percent that is to be repaid in monthly payments of principal and interest of \$4,364. Principal payments of the note are \$49,891 and \$8,557 in years ended June 30, 1999 and 2000, respectively.

NOTE 7 LONG-TERM DEBT

The following is a summary of the long-term debt of the composite fund of the Saine Parish Sheriff for the year ended June 30, 1996:

	Interest Rate	Maturity Date	Amount Issued	Outstanding
1990 Series bond	7.75%	06/01/93	\$ 1,000,000	\$ 1,276,000
1995 Series bond	6.50%	04/01/98	<u>250,000</u>	<u>176,000</u>
Total			<u>\$ 1,250,000</u>	<u>\$ 1,452,000</u>

The annual requirements to service all debt outstanding as of June 30, 1996, including interest payments of \$1,621,655 are as follows:

Year Ended June 30,	1990 Series Bond	1995 Series Bond	Total
1999	1,092,000	1,33,000	1,225,000
2000	200,000	32,000	232,000
2001	200,000	34,000	234,000
2002	215,000	36,000	251,000
2003	225,000	38,000	263,000
Thereafter	<u>240,000</u>	<u>0</u>	<u>240,000</u>
Total	<u>\$ 1,972,000</u>	<u>\$ 1,03,000</u>	<u>\$ 2,005,000</u>

NOTE 8 PENSION PLAN

Substantially all employees of the sheriff's office are members of the Sheriff's Pension and Relief Fund ("System"), a multiple-employer, cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System as fund several benefits, with employee-employer cost sharing rates approved by the Louisiana Legislature.

SARNOFF PARISH GOVERNMENT
MOORE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998

NOTE 8 PENSION PLAN (CONTINUED)

All Sheriff's and all deputies who are deemed to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 59 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 17 years of credited service and receive a benefit payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent of total service to at least 11 but less than 17 years, 3.75 percent of total service to at least 17 but less than 20 years, and 5 percent of total service to at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the 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 who do not withdraw their employer contributions, may retire at or after age 55 and receive the benefits accorded to their date of termination. Employees who terminate with at least 30 years of credited service are also eligible to elect early benefits between the ages of 50 and 54 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. That report may be obtained by writing to the Sheriff's Pension & Relief Fund, Moore, Louisiana, 70218-1068 or by calling (214) 342-0388.

Contributions to the system include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute 4.3 percent of their salary to the system and requires an employer contribution equal to 5.0 percent of each covered employee's salary. As provided by Louisiana Revised Statute 11:105, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The Sarnoff Parish Sheriff's contributions to the System, which include the retirement fund (Deferred Compensation), for the years ending June 30, 1996 and 1997, were \$57,669 and \$61,133, respectively, equal to the target contribution for each year.

NOTE 9 LITIGATION

The Sheriff is a defendant in various litigations as of the close of business on June 30, 1998. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Sheriff's legal counsel, resolution of these matters would not create a liability in excess of insurance coverage, and therefore would not have a material adverse effect on the financial condition of the Sheriff.

NOTE 10 RESTRICTED ASSETS

At June 30, 1998, the following funds in the Enterprise Fund were restricted in use by a bond agreement and an agreement with insurance:

Sales tax bonds	
Sinking fund	\$ 297,668
Reserve fund	221,006
Income deposit account	_____ 1,728
Total	\$ 519,399

**PARISH PAROLE BOARD
MADE: LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1998**

NOTE 11 AD VALOREM TAXES

For the 1997 tax year, taxes of \$1.13 mills were levied retroactively with assumed valuation of \$65,000,000 and a taxable value of \$65,000,000 and were dedicated to the law enforcement district. Total taxes levied were \$799,531. Taxes payable on June 30, 1998, totaled zero. The Sheriff did not collect total taxes levied due to 1 certain tax commission reductions in the tax roll.

NOTE 12 RESERVE/FUND BALANCES

The Finance Panel has a reserved fund balance that was created by a bond agreement requiring, upon sale of the 1993 notes bonds a transfer of \$418,000 and monthly payments of \$1,000 beginning December 1993, to a reserve fund until the bond requirements is met. The requirement is the lesser of: a) 40 percent of the proceeds of the bonds (\$215,000) or b) the higher combined principal and interest requirements in any year (\$276,000). The balance required at June 30, 1998, was \$215,000. At June 30, 1999, the reserved balance was \$221,506.

NOTE 13 RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to theft, theft of, damage to, and destruction of assets, 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.

NOTE 14 EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Sabine Parish Police Jury provided office space and paid the utilities related to the office space of the Sabine Parish Sheriff for the year ended June 30, 1998.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and other funds.

Sheriff's Fund - The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and judgments and payments of these collections to the recipients in accordance with applicable law. It also accounts for collections of bonds, fees, and costs and payment of these collections to the recipients in accordance with applicable laws.

Tax Collector Fund - Article V, Section 23 of the Louisiana Constitution of 1904, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

SACRED PARISH SCHOOL
MARY, LADY OF THE
ASSEMBLY PLACE
COLUMBUS, INDIANA STREET
ELM ST. 1968

CONTINUED

	<u>State Ct. Fund.</u>	<u>Tax Collector Fund</u>	<u>Funds</u>
ASSETS			
Cash	\$ 128,700	\$ 50,489	\$ 179,189
TOTAL ASSETS	\$ 128,700	\$ 50,489	\$ 179,189
LIABILITIES			
Due to taxing bodies and others	\$ 128,700	\$ 50,489	\$ 179,189
TOTAL LIABILITIES	\$ 128,700	\$ 50,489	\$ 179,189

The accompanying notes are an integral part of this statement.

BAJANE PARISH SHERIFF
MASS, LOUISIANA
AGENCY FUNDS
COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDING JUNE 30, 2009

SUBJECT FUND	Balance			Balance
	July 1, 2007	Additions	Deletions	
ASSETS				
Cash	\$ 96,516	\$ 965,241	\$ 831,281	\$ 230,476
LIABILITIES				
Due to: Training Facilities and Others	\$ 96,516	\$ 965,241	\$ 831,281	\$ 230,476
TAX COLLECTOR FUND				
ASSETS				
Cash	\$ 119,002	\$ 6,531,708	\$ 6,571,381	\$ 55,489
LIABILITIES				
Due to: Training Facilities and Others	\$ 119,002	\$ 6,531,708	\$ 6,571,381	\$ 55,489
TOTAL--ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 215,518	\$ 7,476,949	\$ 7,402,662	\$ 285,965
LIABILITIES				
Due to: Training Facilities and Others	\$ 215,518	\$ 7,476,949	\$ 7,402,662	\$ 285,965

The accompanying notes are an integral part of this statement.

SARASOTA COUNTY FLORIDA
MARY LOUISIANA
SCHEDULE OF EXPENDITURES
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2009

Salaries and Related Benefits		
Sheriff and deputies salaries	\$	748,199
Other employees salaries		118,116
Employee's contributions to pensions		46,160
Group life and health insurance		289,261
Unemployment insurance cost		60,982
Other employee benefits		52,893
Total Salaries and Related Benefits		<u>1,315,611</u>
Operating Services		
Dues or associations		5,304
Telephones and utilities expenses		14,955
Rent		16,899
Payments and official reports		7,237
Maintenance and repair		54,358
Legal and professional expenses		8,540
Insurance and bond premiums		115,062
Total Operating Services		<u>232,455</u>
Materials and Supplies		
Office supplies and expenses		51,299
Printing and binding provisions		29,524
Uniforms expense		30,069
Gasoline and oil		51,281
Law enforcement supplies		55,837
Total Materials and Supplies		<u>218,009</u>
Travel and Other Charges		
Travel expense		7,468
Public training expense		4,496
Miscellaneous		17,618
Total Travel and Other Charges		<u>29,582</u>
Debt Service		
Principal retirement		45,512
Interest		8,129
Total Debt Service		<u>53,641</u>
Capital Outlay		
Automobiles		37,646
Equipment		32,679
Building improvements		300
Total Capital Outlay		<u>70,625</u>
TOTAL EXPENDITURES	\$	<u>1,835,823</u>

The accompanying notes are an integral part of this statement.

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

PO BOX 2188 - MONROE, LA 70501

MONROE, LOUISIANA, LA 70501

MONROE, LOUISIANA, LA 70501

MONROE, LOUISIANA, LA 70501

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MONROE, LOUISIANA, LA 70501

MONROE, LOUISIANA, LA 70501

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 Gadley Lynn Parham

Sabine Parish Sheriff

P. O. Box 1448

Mary, Louisiana 71449

We have audited the financial statements of Sabine Parish Sheriff, Mary, Louisiana, for the year ended June 30, 1998, and have issued our report thereon dated September 29, 1998. We conducted our 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 Sabine Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Sabine Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and also to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Sabine Parish Sheriff and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Hines, Jackson & Hines

Monroeholmes, Louisiana

September 29, 1998

**SABINE PARISH SHERRIFF
PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED
JUNE 30, 2020**

Ref. No.	Fiscal Year Finding Initially Issued	Description of Finding	Corrective Action Taken (Yes, No, Partial)	Planned Corrective Action/Partial Corrective Action Taken
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Nothing came to my attention that would require disclosure under Government Auditing Standards.

SARINE PASTERISHERT
BAHAY, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AGENT DEFICIENCY
FOR THE YEAR ENDED
8/31/1998

SOB 1411.1

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Method of Control Proposed</u>	<u>Anticipated Completion Date</u>
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Nothing came to my attention that would require disclosure under Government Accounting Standards.