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**NATCHITOCHE PARISH SHERIFF  
NATCHITOCHE, 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 the report has been submitted to the sheriff, or president, and by him or her approved by public officials. The contents hereof are public information and are to be made available to the public upon request, at the office of the parish clerk of court.

Submit Date: 11/13/98

**STATE OF LOUISIANA  
 MATTHEW DESJARDINS, GOVERNOR  
 TABLE OF CONTENTS  
 JULY 30, 2020**

	<b>EXHIBIT</b>	<b>SCHEDULE</b>	<b>PAGE</b>
General Purpose Financial Statements	-	-	3
Independent Auditors' Report	-	-	2
Combined Statements - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	<b>A</b>	-	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	<b>B</b>	-	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund	<b>C</b>	-	9
Statement of Revenues, Expenditures, and Changes in Funded Earnings - Proprietary Fund Type	<b>D</b>	-	8
Statement of Cash Flows - Proprietary Fund Type	<b>E</b>	-	18
Notes to the Financial Statements	-	-	11
Agency Funds	-	-	23
Combining Balance Sheet	-	3	24
Combining Statement of Changes in Assets and Liabilities	-	2	26
Governmental Fund Type - General Fund - Comparative Schedule of Expenditures	-	7	26
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-	-	27
Summary Schedule of Prior Audit Findings	-	4	28
Corrective Action Plan for Current Year Audit Findings	-	9	29
Management Letter	-	-	38

**GENERAL PURPOSE FINANCIAL STATEMENTS**



## COMBINED STATEMENTS - OVERVIEW

**MACTOUCHES PARISH SCHOOL  
MACTOUCHES, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUNDS TYPES AND FUND GROUPS  
FISCAL YEAR 1998**

	Governmental	Fiduciary	Fiduciary
	Fund Type	Fund Type	Fund Type
	General	Agency	Escrow
<b>ASSETS</b>			
Cash	\$ 364,240	\$ 361,842	\$ 38,133
Investments	0	0	503,148
Receivables	17,851	0	374,511
Due from debarment center	468,964	0	0
Property and equipment, net	0	0	3,087,773
Deferred debt expense, net	0	0	187,768
Amount to be provided for payment of compensated absences	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 1,329,515</b>	<b>\$ 761,642</b>	<b>\$ 4,091,093</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 56,848	\$ 0	\$ 80,794
Accrued liabilities	7,510	0	33,813
Due to general fund	0	0	688,164
Due to taxing bodies and others	0	381,842	0
Liability for compensated absences	0	0	0
Bonds and lease obligations	0	0	3,602,628
<b>TOTAL LIABILITIES</b>	<b>64,358</b>	<b>381,842</b>	<b>4,514,698</b>
<b>Fund Equity</b>			
Investment in general fund assets	0	0	0
Retained earnings	0	0	684,511
Unreserved and unobligated Fund balance	1,265,157	0	0
<b>TOTAL FUND EQUITY</b>	<b>1,265,157</b>	<b>0</b>	<b>684,511</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,329,515</b>	<b>\$ 761,642</b>	<b>\$ 4,091,093</b>

Accounts Debits		Total	
General	General	(Miscellaneous Debit)	
Fixed Assets	Long-Term Debt	2008	2007
\$ 0	\$ 0	\$ 980,413	\$ 789,136
0	0	570,168	642,183
0	0	588,482	582,918
0	0	488,181	572,604
1,170,498	0	4,181,323	4,296,846
0	0	189,768	188,208
0	89,838	89,838	89,568
<u>\$ 1,170,498</u>	<u>\$ 89,838</u>	<u>\$ 6,724,112</u>	<u>\$ 6,683,052</u>
\$ 0	\$ 0	\$ 147,679	\$ 148,183
0	0	48,067	38,175
0	0	488,181	572,604
0	0	581,042	634,828
0	89,838	89,838	89,568
0	0	3,822,829	4,118,264
0	89,838	4,978,646	5,284,868
1,170,498	0	1,170,498	1,138,443
0	0	634,511	678,269
0	0	1,045,652	918,082
<u>\$ 1,170,498</u>	<u>\$ 0</u>	<u>\$ 1,794,621</u>	<u>\$ 1,696,182</u>
<u>\$ 1,170,498</u>	<u>\$ 89,838</u>	<u>\$ 6,724,112</u>	<u>\$ 6,683,052</u>

**HAZEL HOOCHES PARISH SHREVEPORT, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS TYPES**  
**FOR THE YEAR ENDED JUNE 30, 1998 (AUDITED)**

**EXHIBIT B**

	General Fund	Totals (Millions of Dollars)	
		1998	1997
<b>Revenues</b>			
Taxes	\$ 1,747,798	\$ 1,747,798	\$ 1,664,090
Intergovernmental	497,362	497,362	479,550
Fees, charges, and commissions for services	111,314	794,534	653,182
Interest	32,525	32,525	24,688
Other	48,838	49,180	45,488
<b>TOTAL REVENUES</b>	<b>2,438,837</b>	<b>2,698,127</b>	<b>2,867,098</b>
<b>Expenditures</b>			
<b>Public Safety</b>			
Salary and related benefits	2,092,650	2,892,633	2,142,995
Operating services	598,719	866,779	643,399
Materials and supplies	416,493	416,493	382,104
Travel and other charges	52,888	52,888	52,542
Capital outlay	55,254	55,254	136,151
<b>TOTAL EXPENDITURES</b>	<b>3,221,627</b>	<b>3,915,627</b>	<b>3,359,241</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>117,210</b>	<b>782,500</b>	<b>(492,143)</b>
<b>Other Financing Sources (Uses)</b>			
Sale of equipment	258	280	1980
Unscheduled bonds	34,867	34,867	26,283
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>35,125</b>	<b>35,147</b>	<b>28,473</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>152,335</b>	<b>817,647</b>	<b>(463,670)</b>
<b>FUND BALANCE, Beginning of year</b>	<b>918,881</b>	<b>918,881</b>	<b>1,885,715</b>
<b>FUND BALANCE, End of year</b>	<b>\$ 1,071,216</b>	<b>\$ 1,736,528</b>	<b>\$ 1,422,045</b>

The accompanying notes are an integral part of this statement.



**MATTHEWS POLICE DEPARTMENT  
MEMPHIS, TENNESSEE**

UNBUDGET

**STATEMENT OF REVENUES, EXPENDITURES, AND FINANCIAL  
CLOSED BALANCE, BUDGET-BASED AND ACTUAL, GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable)</u>
<b>Revenues</b>			
Taxes	\$ 1,697,000	\$ 1,747,768	\$ 50,768
Inter-governmental	358,000	407,367	493,669
Fees, charges, and commissions for services	684,357	711,778	27,887
Interest	28,000	32,525	(3,523)
Other	50,350	48,800	(1,550)
<b>TOTAL REVENUES</b>	<u>3,008,000</u>	<u>3,038,237</u>	<u>41,537</u>
<b>Expenditures</b>			
Public safety			
Salaries and related benefits	1,988,500	2,090,615	(102,115)
Operating services	178,600	306,719	(128,119)
Maintenance and supplies	348,000	416,499	(68,499)
Travel and other charges	53,350	55,848	(2,498)
Capital outlay	88,500	55,926	(32,574)
<b>TOTAL EXPENDITURES</b>	<u>3,708,240</u>	<u>3,025,617</u>	<u>(683,349)</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>299,760</u>	<u>112,620</u>	<u>(187,054)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of equipment	0	340	340
Unclaimed funds	30,000	14,862	(15,138)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>30,000</u>	<u>14,862</u>	<u>(14,798)</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<u>\$ 329,760</u>	<u>\$ 127,482</u>	<u>\$ (211,852)</u>
<b>FUND BALANCE, Beginning of year</b>		<u>518,000</u>	
<b>FUND BALANCE, End of year</b>		<u>\$ 645,482</u>	

The accompanying notes are an integral part of this statement.

7

**MACHODOCHES PARISH SHREVE  
MACHODOCHES, LOUISIANA  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN NET ASSETS - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED 6/30/2006**

**EXHIBIT D**

	Expense
<b>Operating Revenues</b>	
Charges for Services	
Department of corrections	\$ 1,734,464
Machodoches parish police dept	299,212
City of Thibodoches	7,243
Louisiana commissary	388,685
Farming	11,456
Vocating machine	14,980
Other	3,834
<b>TOTAL OPERATING REVENUES</b>	<b>3,290,274</b>
<b>Operating Expenses</b>	
Account transfer	19,480
Bank charges	5,819
Contract labor	17,415
Depreciation	210,606
Farm expense	28,819
Fuel	268,499
Female clothing and items	15,618
Female commissary	229,112
Insurance	156,197
Insurance - employees	268,872
Jurisdiction supplies	41,452
Maintenance and repairs	38,000
Medical	93,606
Miscellaneous	2,708
Office supplies	28,358
Oil and gas	9,799
Payroll expense	17,964
Professional services	25,357
Reimburse	43,826
Salaries	958,174
Supplies and materials	25,116
Telephone	16,998
Training	8,140
Travel	4,479
Uniforms	12,888
Utilities	129,527
Vocating machine	26,512

The accompanying notes are an integral part of this statement.

**SALTIPOCHES PARISH SCHOOL  
SALTIPOCHES, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
RETAINED EARNINGS - PROPRIETARY FUND TYPE CONTINUING  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Estimated</u>
TOTAL OPERATING EXPENSE	\$ 2,708,840
OPERATING INCOME	947,091
Nonoperating Revenues(Expenses)	
Operating transfers in	0
Interest income	30,240
Interest expense	(770,229)
Total Nonoperating Revenues(Expenses)	(739,989)
Net Income	207,102
Retained Earnings, Beginning of year	(718,258)
Retained Earnings, End of year	<u>\$ 49,144</u>

The accompanying notes are an integral part of this statement.

**MACTECOCLES PARISH SCHOOL  
BOARDSCHOOL, LOUISIANA  
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED JUNE 30, 1999**

EXHIBIT C

	Amount
<b>Cash Flows Provided (Used) in Operating Activities</b>	
Net operating income	\$ 542,181
Adjustments to reconcile net operating income to net cash provided by (used) in operating activities	
Depreciation	220,686
Amortization	95,480
Increase/Decrease in operating assets	
Accounts Receivable	
Revenue	(24,871)
Increase/Decrease in operating liabilities	
Accounts Payable	(6,187)
Accrued liabilities	(488)
	791,586
<b>Cash Flows Provided (Used) in Capital and Related Financing Activities</b>	
Payments on borrowing-Matfrenches Parish School, general fund	(94,877)
Payments on note and lease obligations	(188,129)
Payments for capital acquisition-fund	(11,874)
Payments for capital acquisition-building	(21,983)
Payments for capital acquisition-equipment	(23,505)
Payments for capital acquisition-furniture and equipment	(6,384)
Payments for capital acquisition-vehicle	(1,589)
Interest paid	(22,584)
	(590,891)
<b>Cash Flows Provided (Used) in Investing Activities</b>	
Receipt of interest	58,248
Purchase of investments	(1,365,578)
	(1,307,330)
<b>Net cash provided by (used) in operating activities</b>	(515,745)
<b>INCREASE IN CASH</b>	26,346
CASH, Beginning of year	18,772
CASH, End of year	45,118

The accompanying notes are an integral part of this statement.

10

**PARISH OF MATCHBEECHES  
MATCHBEECHES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2028**

**NOTE 1      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 exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, etcetera. (Parks Constitution of the Louisiana Court, proprietary bond type, was completed and the first payment was received on June 18, 1996.)

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, etcetera. 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, operation licenses, and fees, costs, and bonds to be taxes imposed by the district court.

The financial statements of the Matchbeeches 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 more significant of the Sheriff's accounting policies are described below:

**A.      REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Matchbeeches Parish Police Jury is the financial reporting entity for Matchbeeches Parish. The financial reporting entity consists of: (a) the primary government, (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 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 includes:

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 (and/or) (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 data of the organizations is not included because of the nature or significance of the relationship.

**MACTECOCHE PARISH SHERIFF**  
**MACTECOCHE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1993**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A.      REPORTING ENTITY (CONTINUED)**

The Mactecoches 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 Mactecoches Parish Police Jury other than the provision of office space. The Mactecoches Parish Sheriff was determined not to be a component unit of the Mactecoches Parish Police Jury.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Mactecoches 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 Mactecoches 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 revenues are allocated to and accounted for in individual funds/groups for the purpose for which they are to be spent and/or the means by which operating 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 bonded 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 23:447, 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 fees, fees for court attendance and maintenance of prisoners, or other activities. 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 sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the measurement of equity, is an important financial indicator. The Sheriff applies all GASB provisions as well as the FASB provisions not issued on or before November 30, 1989, unless these provisions conflict with or contradict GASB provisions.

**Enterprise Fund**

The enterprise fund is used to account for operations: a) 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 to the general public be a continuing burden if financed or recovered primarily through user charges; or b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**PLACERUTHERS COUNTY HEALTH  
NATURAL RESOURCES SERVICES  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2025**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B.      FUND ACCOUNTING (CONTINUED)**

**Voluntary Fund Types.** These funds account for assets held by the Sheriff as a trustee or agent for individuals or other units of governments.

**Agency Funds**

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

The agency funds are controlled in various (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 governmental 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 the 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** is a financial reporting device designed to provide accountability for certain assets and liabilities not reported on the funds because they do not directly affect net reportable available financial resources.

**General Fixed Assets Account Group**

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 public policy jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been presented on general fixed assets.

**General Long-Term Debt Account Group**

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 by 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 (whether current or noncurrent) associated with their activity is included on their balance sheets. Their reported fund equity (net total assets) is categorized into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues) and decreases (expenditures) in net total assets.

**MAJESTIC RESERVE PARISH GOVERNMENT  
BOURBONNE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005**

**NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. FIXED ASSETS AND LONG-TERM LIABILITIES (CONTINUED)**

Depreciation of all depreciable fixed assets used by the enterprise fund is charged to its expense against its operations. Accelerated 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 in the financial statements. Basis of accounting refers to the timing of the measurement process, regardless of the measurement basis applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. With this measurement basis, only current assets and current liabilities are generally included in 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 types and agency funds use the modified accrual basis of accounting. Under this 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 collects all uniform taxes as available if they are collected within 60 days after the fiscal year-end. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, February, and March of the fiscal year.

Three revenues susceptible to accrual include ad valorem taxes and the related state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Other intergovernmental 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 revenues 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 fixed 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 constituting the budgetary data reflected in their financial statements:



**NATCHITOCHES PARISH SHERIFF**  
**MAITRECHONNE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
**JUNE 30, 1998**

**NOTE 4        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K.        BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)**

1.        Prior to May 31, a proposed operating budget for the fiscal year commencing the following July 1 is prepared. The operating budget includes proposed expenditures and the means of financing them.
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 increases 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. 1301-1314). The adopted budgets, as amended, for the fiscal year ended June 30, 1998 is presented in the accompanying financial statements.

**L.        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 in 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.

**M.        RECEIVABLES**

All receivables are reported at their gross value and, where applicable are reduced by the estimated portion due to be uncollectible.

**N.        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. As June 30, 1998, the enterprise fund, Recreation Center, owed the general fund \$468,164.

**MATCHLESS PARISH SHREVE**  
**MATCHLESS PARISH LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
**JUNE 30, 1998**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**

**I.      DEFERRED BOND EXPENSE**

Bond issue 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 bond issue costs and bond discounts (deferred debt expense) paid by the cooperative fund, Recreation Fund, was \$209,595. The amortization expense related to deferred debt expense was \$10,460 for the year ended June 30, 1998.

**J.      COMPENSATED ABSENCES**

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

1. The Sheriff's office obligation relating to employees' rights to compensation for future absences is attributable to employees' 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, recognized in accordance with GASB Codification Section 136, is recognized as a current-year expenditure in the general fund when leave is actually taken. The cost of leave privileges not requiring current payment is recorded in the general long-term debt account group. In accordance with the above criteria, the Sheriff's office has incurred a liability for vacation pay which has been earned but not taken by the Sheriff's office employees. For the general fund, the liability for compensated absences at June 30, 1998, in the amount of \$49,938 has been recorded under the general long-term debt account group.

**K.      FUND EQUITY**

The unreserved fund balances of governmental funds represent amounts available for funding future operations.

**L.      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 (i.e., presentation of prior year totals 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.

**SAATCHI&SATCHI PAPER BROS INC**  
**SAATCHI&SATCHI, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 1998**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW**

The total column on the combined statements - overview is captioned "Management Only" to indicate that it is prepared 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-comparable to a consolidation.

**N. ESTIMATES**

The preparation 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. INDEMNITIES**

Financial surety accounting, under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Saatchi&Satchi Paper Bros.

**NOTE 2 CASH**

As of June 30, 1998, the client had cash totaling \$883,613, as follows:

	General Fund	Agency Fund	Proprietary Fund	Total
Petty cash	\$ 280	\$ 0	\$ 180	\$ 460
Interest bearing demand deposits	149,796	18,118	0	167,914
Demand deposits	734,137	129,118	70,023	933,278
Total	\$ 884,213	\$ 247,236	\$ 70,023	\$ 1,101,472

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 bank. 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. As of June 30, 1998, the client had \$1,017,917 in bank deposits. These deposits were secured from risk by \$365,118 of federal deposit insurance and \$1,879,863 (market value) of pledged securities held by the custodial bank in the name of the fiscal agent (GA 50 company 2).

Even though the pledged securities are considered covered investments (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 58:1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the client that the fiscal agent has failed to pay deposited funds upon demand.

**MATCHLESS PAVING SERVICE  
MATCHLESS PAVING, INCORPORATED  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1997**

**NOTE 3      INVESTMENTS**

Investments, money market accounts which only invest in government backed securities, are stated at cost which approximates market value. At June 30, 1998, the company's fund, Investment-Crestar, had \$273,500 in money market accounts.

**NOTE 4      RECEIVABLES**

Accounts receivable in the amount of \$348,462 and \$342,900 at June 30, 1998 and 1997, as shown on Exhibit A, are shown below. All receivables at June 30, 1998 and 1997, were determined to be fully collectible.

	1998	1997
General Fund		
Intergovernmental	\$ 35,886	\$ 43,433
Fees, charges, and commissions for services	41,730	38,567
Interest	30	48
Other	1,455	4,062
Total general fund receivables	79,101	186,110
Proprietary Fund Type		
Charges for services	271,211	256,628
Total proprietary fund receivables	271,211	256,628
Total Receivables	\$ 348,462	\$ 342,738

**NOTE 5      CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Automobiles	\$ 503,548	\$ 49,894	\$ 12,909	\$ 540,533
Office equipment	178,528	5,731	0	184,259
Radio equipment	211,443	90	0	211,533
Law enforcement equipment	91,963	1,888	0	93,851
Kitchen equipment	18,798	0	0	18,798
Land and buildings	146,228	0	0	146,228
Total	\$ 1,139,808	\$ 57,503	\$ 12,909	\$ 1,224,402

**MAJESTIC PARISH SEWER  
MAJESTIC PARISH, LOUISIANA  
STATE OF THE FINANCIAL STATEMENTS ACCOUNTS  
LINE 36, 1998**

**NOTE 4 PLANT AND EQUIPMENT - ENTERPRISE FUND**

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

Asset	Straight-Line	Cost		Accumulated Depreciation		Depreciation This Year	
		Original	End of Year	Original	End of Year	Original	End of Year
Land		\$ 145,000	\$ 0	\$ 145,000	\$ 0		
Buildings	30 years	2,865,321	298,832	2,566,489	244,181		
Equipment	3-7 years	183,884	42,811	141,073	19,878		
Furniture & Fixtures	3 years	280,483	94,338	186,145	41,483		
Vehicles	3 years	60,252	18,181	42,071	11,324		
<b>Total</b>		<b>\$ 3,475,940</b>	<b>\$ 460,042</b>	<b>\$ 3,015,898</b>	<b>\$ 276,866</b>		
<b>Changes during the year:</b>							
Balance, beginning of year		\$ 3,483,258	\$ (185,116)	\$ 3,668,374			
<b>Additions:</b>							
Land		31,131	0	31,131			
Buildings		13,963	0	13,963			
Equipment		12,335	0	12,335			
Furniture & Fixtures		6,386	0	6,386			
Vehicles		3,500	0	3,500			
Depreciation		0	(220,664)	(220,664)			
Balance, end of year		<b>\$ 3,475,940</b>	<b>\$ (460,042)</b>	<b>\$ 3,015,898</b>			

**NOTE 7 PENSION PLAN**

Substantially all employees of the sheriff's office are members of the Sheriff's Pension and Retirement ("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's fund account benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month and who are 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 average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 33 but less than 35 years, 3.75 percent if total service is at least 35 but less than 38 years, and 5 percent if total service is at least 38 years. In any case, the retirement benefit cannot exceed 80 percent of the 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 work 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 accrued to their date of termination. Employees who terminate without less than 28 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefits to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established by state statute.

**NATCHITOCHULES PARISH GOVERNMENT**  
**NATCHITOCHULES, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 1998**

**NOTE 7 PENSION PLAN (CONTINUED)**

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, Monroe, Louisiana, 71216-1161 or by calling (504) 388-1188.

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 de minimis appropriation from the State of Louisiana. State statute requires covered employees to contribute 0.1 percent of their salary to the system and requires an employer contribution equal to 0.8 percent of each covered employee's salary. As provided by Louisiana Revised Statute 11:160, the employee cost figures 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 Natchitoches Parish Sheriff's contributions to the System, which include the employer fund (Deferred Control), for the years ending June 30, 1996 and 1997, were \$105,311 and \$126,628, respectively, equal to the required contributions for each year.

**NOTE 8 CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	Compressed Amount
Long-term obligations payable at July 1, 1997	\$ 91,200
Increase/Decrease	784
Long-term obligations payable at June 30, 1998	\$ 91,984

**NOTE 9 OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES**

The Natchitoches Parish Sheriff's general fund is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights of lease obligations, and therefore, the results of the lease agreements are not reflected in the General Fund Assets account group.

Following is a schedule of future minimum rental payments required under leases that have initial or remaining noncancelable lease terms as of June 30, 1998:

Year Ending June 30, 1998	Radio Towers	\$ 5,500
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The enterprise fund of the Natchitoches Parish Sheriff's lease equipment and facilities used by them through arrangements classified as capital lease obligations. At June 30, 1998, the total present value of minimum payments required under the fund's leases are \$54,865.

**MADRIDIAN PARISH SERVICE  
NATCHEZ, MISSISSIPPI  
NOTE TO THE FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1998**

**NOTE 9      OBLIGATIONS UNDER CAPITAL AND OPERATING LEASES (CONTINUED)**

The present value of capital leases and the minimum lease payments under noncancelable leases are as follows:

Year Ending <u>June 30,</u>	
1999	\$    35,492
2000	35,492
2001	35,492
<b>Total</b>	<b>106,476</b>
Less amount representing interest	_____ 111,680
Present value of lease minimum lease payments	<b>\$ _____ 95,296</b>

**NOTE 10      LONG-TERM DEBT**

The following is a summary of the long-term debt of the enterprise fund of the Natchez Parish Sheriff for the year ended June 30, 1998:

	Interest Rate	Maturity Date	Amount Issued	Amount Outstanding
Revenue Bonds	4.2% / 7.2%	06/01/10	\$ 2,400,000	\$ 2,438,000
Certificate of indebtedness	5.37%	03/01/04	100,000	112,000
Construction loan	5.00%	07/31/04	128,718	95,571
<b>Total</b>			<b>\$ 2,628,718</b>	<b>\$ 2,645,571</b>

The annual requirements to service all debt outstanding as of June 30, 1998 including interest payments are as follows:

Year Ending <u>June 30,</u>	Revenue Bonds	Certificate of Indebtedness	Construction Loan	Total
1999	\$ 168,799	\$ 58,834	\$ 52,384	\$ 379,997
2000	158,355	58,411	52,384	369,150
2001	156,188	58,908	52,384	367,480
2002	158,388	58,320	18,152	334,860
2003	158,908	58,658	0	317,566
Thereafter	_____ 4,293,809	_____ 118,917	_____ 0	_____ 4,412,726
<b>Total</b>	<b>\$ 4,898,137</b>	<b>\$ 418,052</b>	<b>\$ 111,000</b>	<b>\$ 5,427,189</b>

**MATLACHOCHES PARISH SHERRIFF**  
**MATLACHOCHES, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
**JUNE 30, 2008**

**NOTE 11            LITIGATION**

The Sheriff is a defendant in various litigation as of the close of business on June 30, 2008. 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 12            AD VALOREM TAXES**

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1. All ad valorem tax revenues are recognized in compliance with FICG's Interpretation - J and GASB Codification F10 (Revenue Recognition - Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due, and receivable within the current period and collection lags are less than 90 days after the close of the current period.

For the 2007 tax year, taxes of \$5.52 with zero levitation property with assessed valuation of \$113,655,888 and taxable value of \$83,950,178 and were dedicated to the law enforcement district. Total taxes levied were \$5,138,948. Taxes receivable at June 30, 2008 totaled zero. The Sheriff did not collect total taxes levied due to Louisiana Tax Commission reductions to the tax roll.

**NOTE 13            RISK MANAGEMENT**

The Sheriff is exposed to various risks of loss related to theft of, damage to, and destruction of assets, fires and explosions, 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 Matlachauches Parish Police Jury provided office space and paid the utilities related to the office space for the Matlachauches Parish Sheriff for the year ended June 30, 2008.



## AGENCY FUNDS

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

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**Treas Fund** - The **Treas Fund** is used as a depository for the collection of cash funds. Upon order of the director, these funds are either retained in the Treasury or transferred to the Tax Collector Fund for distribution to the appropriate recipients, in accordance with applicable laws.

**Civil Fund** - The **Civil Fund** is used to account for funds held for disposition in connection with civil suits, sheriff's sales, garnishments, and cash bonds collected for other parties.

**Delinquent Taxes Fund** - The **Delinquent Taxes Fund** is used to account for fines and costs paid on an installment basis. These partial payments are held in the **Delinquent Taxes Fund** until all installments are paid. The payments are then transferred to the **Tax Collector Fund** for settlement to the appropriate agency.

**Tax Collector Fund** - Article V, Section 27 of the Louisiana Constitution of 1934, 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.

STATEMENT OF FINANCIAL POSITION  
 POLICE OFFICERS' LOCAL UNION  
 AGENTS' FUND  
 COMBINED BALANCE SHEET  
 JUNE 30, 1998

	<u>Real Fund</u>	<u>Civil Fund</u>	<u>Delayed Finan. Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
<b>ASSETS</b>					
Cash	\$ 175,542	\$ 7,587	\$ 138,964	\$ 58,515	\$ 380,612
<b>TOTAL ASSETS</b>	<u>\$ 175,542</u>	<u>\$ 7,587</u>	<u>\$ 138,964</u>	<u>\$ 58,515</u>	<u>\$ 380,612</u>
<b>LIABILITIES</b>					
Due to taxing bodies and others	\$ 175,542	\$ 7,587	\$ 138,964	\$ 58,515	\$ 380,612
<b>TOTAL LIABILITIES</b>	<u>\$ 175,542</u>	<u>\$ 7,587</u>	<u>\$ 138,964</u>	<u>\$ 58,515</u>	<u>\$ 380,612</u>

The accompanying notes are an integral part of this statement.

**MATTHEWSON PARISH GOVERNMENT**  
**RIVIERECHIEF, LOUISIANA**  
**AGENCY FUNDS**  
**COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	Balance July 1, 1997	Additions	Debitals	Balance June 30, 1999
<b>REVENUE:</b>				
<b>ASSETS</b>				
Cash	\$ 146,300	\$ 635,534	\$ 646,957	\$ 1,134,877
<b>LIABILITIES</b>				
Due to Taxing Bodies and Others	\$ 146,300	\$ 635,534	\$ 646,957	\$ 1,134,877
<b>NET ASSETS</b>				
<b>ASSETS</b>				
Cash	\$ 3,150	\$ 607,950	\$ 665,804	\$ 7,347
<b>LIABILITIES</b>				
Due to Taxing Bodies and Others	\$ 3,150	\$ 607,950	\$ 665,804	\$ 7,347
<b>ALL OTHER FUNDS FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ 136,500	\$ 124,800	\$ 125,690	\$ 135,610
<b>LIABILITIES</b>				
Due to Taxing Bodies and Others	\$ 136,500	\$ 124,800	\$ 125,690	\$ 135,610
<b>TAX COLLECTOR FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ 127,964	\$ 12,039,515	\$ 12,800,511	\$ 29,528
<b>LIABILITIES</b>				
Due to Taxing Bodies and Others	\$ 127,964	\$ 12,039,515	\$ 12,800,511	\$ 29,528
<b>TOTAL ALL AGENCIES FUNDS</b>				
<b>ASSETS</b>				
Cash	\$ 434,624	\$ 13,355,675	\$ 13,645,610	\$ 38,182
<b>LIABILITIES</b>				
Due to Taxing Bodies and Others	\$ 434,624	\$ 13,355,675	\$ 13,645,610	\$ 38,182

The accompanying notes are an integral part of this statement.

**REPUBLIC OF LAKE CHARLES  
 LAKE CHARLES, LOUISIANA  
 GOVERNMENTAL FUNDS TYPE - GENERAL FUND  
 COMPARATIVE SCHEDULE OF EXPENDITURES  
 FOR THE YEARS ENDED 1998 AND 1997**

201001.1

	1998	1997
Salaries and related benefits		
Mayor's salary	\$ 65,000	\$ 65,000
Full-time deputy salaries	1,479,750	1,392,170
Part-time deputy salaries	54,664	59,449
Other employees salaries	22,496	21,368
Mayor's expense allowance	6,200	3,962
Employee's contributions to pensions	64,206	84,791
Group life and health insurance	411,205	517,824
Unemployment insurance cost	18,211	15,431
Other employee benefits	25,342	29,282
	<u>2,692,615</u>	<u>2,642,995</u>
Operating services		
Fees to consultants	6,400	7,280
Tax notice costs	15,289	16,884
Sub-contract utilities	19,765	19,277
Telephone expense	16,912	26,800
Radio tower lease	7,800	6,180
Office rent	15,730	14,888
Office machine rental	7,260	8,273
Auto maintenance and repair	86,949	44,273
Fuels and office equipment maintenance	31,639	23,287
Audit and legal expenses	11,200	11,200
Insurance and bond premiums	117,913	160,800
Interest	8,125	11,835
	<u>308,719</u>	<u>345,389</u>
Materials and supplies		
Office supplies and expense	37,668	35,885
Keeping and feeding prisoners	203,766	183,999
Utilities expense	35,879	33,835
Gasoline and oil	69,812	73,999
Law enforcement supplies	40,256	15,471
	<u>418,491</u>	<u>403,299</u>
Travel and other charges		
Travel and communication expense	28,743	16,232
Voucher program	5,982	5,475
Law enforcement expense	26,828	49,862
Transporting prisoners and inmates	214	693
Miscellaneous	12	9
	<u>62,801</u>	<u>72,041</u>
Capital outlay		
Automobiles	49,024	118,852
Equipment	6,888	5,232
	<u>55,912</u>	<u>124,084</u>
<b>Total Expenditures</b>	<b>\$ 3,851,627</b>	<b>\$ 3,679,141</b>

The accompanying notes are an integral part of this statement.

270

# HINES, JACKSON & HINES

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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 Boyd Davy  
Natchitoches Parish Sheriff  
P. O. Box 200  
Natchitoches, Louisiana 71401

We have audited the general purpose financial statements of Natchitoches Parish Sheriff's Office, Natchitoches, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 28, 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 the Natchitoches Parish Sheriff's Office's financial statements are free of material misstatements, 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 statements 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 the Natchitoches Parish Sheriff's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be internal 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 unless 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 operations that we consider to be material weaknesses.

This report is intended for the information of the Natchitoches Parish Sheriff's Office 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

Natchitoches, Louisiana

October 28, 1998

**STATE OF THE PARISH SERVICE  
 MATTHEWSON, LOUISIANA  
 SUMMARY OF FINDINGS OF THE AUDIT FIRM  
 FOR THE YEAR ENDED  
 JUNE 30, 2008**

Fiscal Year Finding Initially	Corrective Action Taken Firm No.	Planned/Corrective Action/Partial Corrective Action Taken		
Ref. No.	Account	Description of Finding	Referral(s)	Corrective Action Taken

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**MACTHROCKES PARISH, LOUISIANA**  
**MACTHROCKES, LOUISIANA**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED**  
**6/30/99**

Ref. No.	Description of Finding	Correct Action Planned	Monies of Contact Person(s)	Anticipated Completion Date
1	We noted that actual intergovernmental revenues were \$60,680 (10.87 percent) less than budgeted amounts in 1998. Likewise, total actual expenditures were \$188,398 (7.33 percent) more than budgeted amounts in 1998.	The Macthrockes Parish Sheriff's management will closely monitor its budget and make amendments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.	Kenneth Kaufman Chief Civil Deputy	11/30/98

# HINES, JACKSON & HINES

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S. MISSISSIPPI SOCIETY OF CPAs,  
AICPA - MISSISSIPPI, CPA

A. W. CO. APPROVED JAN. 2016  
000000

Honorable Boyd Shaw  
Natchitoches Parish Sheriff  
P. O. Box 266  
Natchitoches, Louisiana 70450

We are writing this letter as a follow-up to our review audit of the general purpose financial statements of the Natchitoches Parish Sheriff, Natchitoches, Louisiana as of July 31, 1998, and for the year then ended.

We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the Sheriff's office and are intended to be constructive in nature:

#### Revenue Conditions:

We noted that actual intergovernmental revenues were \$48,648 (30.87 percent) less than budgeted amounts in 1998. Likewise, total actual expenditures were \$395,348 (7.15 percent) more than budgeted amounts in 1998.

L.S.A.-R.S. 39:1122 requires the Natchitoches Parish Sheriff to amend its budget whenever actual revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent.

#### Recommended Action:

We suggest the Natchitoches Parish Sheriff's adopted budget be closely monitored amended whenever there has been a change in operations upon which the original adopted budget was developed. Care should be exercised to maintain actual revenues and expenditures within the five percent limit established by statute.

#### Management's Response:

The Natchitoches Parish Sheriff's management will closely monitor its budget and make amendments to it as necessary to accurately reflect reported revenues and expenditures and to satisfy legal requirements.

These comments and recommendations are not all inclusive and are not intended to be critical of anyone. We would like to thank the Natchitoches Parish Sheriff's management and staff for their courtesy and cooperation during our engagement. If you have any questions or concerns, please let us know.

**Meyer, Jackson & Meyer**  
Natchitoches, Louisiana  
October 18, 1998