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SHERIFF OF TANGIPAHOA PARISH  
AMITE, LOUISIANA

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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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 10 1999

TANGIPAHOA PARISH SHERIFF  
AMITE, LOUISIANA

General Purpose Financial Statements  
With Supplemental Information Schedules  
As of and For the Year Ended June 30, 1998

C O N T E N T S

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Independent Auditor's Report .....			5
General Purpose Financial Statements:			
Combined Balance Sheet - All Fund Types and Account Groups .....	A		6
Governmental Fund Types:			
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Fund .....	B		8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds .....	C		9
Notes to the Financial Statements .....			10
Combining and Individual Fund and Account Group Financial Statements and Schedules:			
Special Revenue Funds:			
Combining Balance Sheet .....		1	23
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....		2	24

TANGIPAHOA PARISH SHERIFF  
AMITE, LOUISIANA

General Purpose Financial Statements  
With Supplemental Information Schedules  
As of and For the Year Ended June 30, 1998

C O N T E N T S  
(Continued)

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget (GAAP Basis) and Actual . . . . .		3	25
Fiduciary Fund Type - Expendable Trust and Agency Funds:			
Combining Statement of Assets and Liabilities . . . . .		4	28
Schedule of Changes in Balance Due to General Fund, Taxing Bodies and Others . . . . .		5	30
Schedule of Civil Suits, Sales and Seizure Collections and Settlements - Civil Fund . . . . .		6	31
Schedule of Cash Appearance Bond Collections and Settlements - Criminal Bond Fund . . . . .		7	32
Schedule of Advertising, Cost, Collections and Settlements - Advance Deposit Fund . . . . .		8	33
Schedule of Tax Collections and Settlements - Tax Collector Fund . . . . .		9	34
Account Group - General Fixed Assets:			
Statement of General Fixed Assets . . . . .		10	36
Schedule of General Fixed Assets (By Function and Activity)		11	37
Schedule of Changes in General Fixed Assets (By Function and Activity) . . . . .		12	38

TANGIPAHOA PARISH SHERIFF  
AMITE, LOUISIANA

General Purpose Financial Statements  
With Supplemental Information Schedules  
As of and For the Year Ended June 30, 1998

C O N T E N T S  
(Continued)

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
General Long-Term Debt Account Group:			
Statement of General Long-Term Debt		13	40
Schedule of Expenditures of Federal Awards and Audit Findings Resolution:			
Schedule of Expenditures of Federal Awards . . . . .		14	42
Summary Schedule of Prior Year Audit Findings . . . . .		15	43
Corrective Action Plan for Current Year Audit Findings . . . .		16	47
Schedule of Findings and Questioned Costs . . . . .		17	50
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> . . . . .			51
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 . . . . .			52

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**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Sheriff, J. Edward Layrisson  
Parish of Tangipahoa  
Amite, Louisiana

We have audited the accompanying general purpose financial statements of the Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council 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 Tangipahoa Parish Sheriff. Our responsibility is to express an opinion on these general purpose 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 Tangipahoa Parish Sheriff, as of June 30, 1998, and the results of its operations 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 October 9, 1998, on our consideration of the Tangipahoa Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Tangipahoa Parish Sheriff taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Tangipahoa Parish Sheriff. Also, the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements of the Tangipahoa Parish Sheriff. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.



Bruce Harrell and Company, CPAs  
A Professional Accounting Corporation  
Kentwood, LA

October 9, 1998

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Combined Balance Sheet - All Fund Types and Account Groups**  
**June 30, 1998**

	Governmental Fund Types			Fiduciary Fund Type
	General	Special Revenue	Debt Service	Trust and Agency
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and Cash Equivalents	\$ 240,298	\$ 53,459	\$ 46,470	\$ 597,892
Other Receivables	29,922	29,288	-	1,010
Prepaid Insurance	37,357	-	-	-
Inventories	696	-	-	-
Due From Other Funds	66,672	-	-	31,875
Due From Other Governments	697,963	150	-	-
Fixed Assets	-	-	-	-
Other Debits - Amount to be Provided for Retirement of General Long-term Debt	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 1,072,908</b>	<b>\$ 82,897</b>	<b>\$ 46,470</b>	<b>\$ 630,777</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
Liabilities:				
Accounts Payable	\$ 277,343	\$ 3,232	\$ -	\$ -
Accrued Vacation Payable	58,781	-	-	-
Payroll Withholdings Payable	65,064	-	-	-
Due to Other Funds	6,213	-	-	92,334
Due to Taxing Bodies and Others	-	4,811	-	466,170
Deferred Revenue	25,203	-	-	-
Notes Payable	500,000	-	-	-
Lease Payables	-	-	-	-
Bonds Payable	-	-	-	-
<b>Total Liabilities</b>	<b>932,604</b>	<b>8,043</b>	<b>-</b>	<b>558,504</b>
Equity and Other Credits:				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Reserved	38,053	13,631	46,470	72,273
Unreserved	102,251	61,223	-	-
<b>Total Equity and other credits</b>	<b>140,304</b>	<b>74,854</b>	<b>46,470</b>	<b>72,273</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 1,072,908</b>	<b>\$ 82,897</b>	<b>\$ 46,470</b>	<b>\$ 630,777</b>

The accompanying notes are an integral part of these statements.

**Statement A**

Account Groups		
General Fixed Assets	General Long-term Debt	Total (Memorandum Only)
\$ -	\$ -	\$ 938,119
-	-	60,220
-	-	37,357
-	-	696
-	-	98,547
-	-	698,113
2,704,733	-	2,704,733
-	1,658,335	1,658,335
<u>\$ 2,704,733</u>	<u>\$ 1,658,335</u>	<u>\$ 6,196,120</u>
\$ -	\$ -	\$ 280,575
-	-	58,781
-	-	65,064
-	-	98,547
-	-	470,981
-	-	25,203
-	-	500,000
-	108,335	108,335
-	1,550,000	1,550,000
-	1,658,335	3,157,486
2,704,733	-	2,704,733
-	-	170,427
-	-	163,474
<u>2,704,733</u>	<u>-</u>	<u>3,038,634</u>
<u>\$ 2,704,733</u>	<u>\$ 1,658,335</u>	<u>\$ 6,196,120</u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
Amite, Louisiana

**Statement B**

**Combined Statement of Revenues, Expenditures and Changes in Fund  
Balances - All Governmental Fund Types and Expendable Trust Fund  
Year Ended June 30, 1998**

	Governmental Fund Types			Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Expendable Trust	
<b>REVENUES</b>					
Taxes - Ad Valorem	\$ 3,086,009	\$ -	\$ -	\$ -	\$ 3,086,009
Intergovernmental:					
Federal Grants	502,224	93,641	-	-	595,865
State Grants:					
State Revenue Sharing	254,966	-	-	-	254,966
State Supplemental Pay	429,342	-	-	-	429,342
Fee Charges & Commissions for Services:					
Civil and Court Fees	650,226	-	-	-	650,226
Court Attendance	8,704	-	-	-	8,704
Security Guard Service	304,051	-	-	-	304,051
Transportation of Prisoners	6,613	-	-	-	6,613
Feeding and Keeping of Prisoners	3,328,251	-	-	254,724	3,582,975
Commissions on State Revenue Sharing	358,706	-	-	-	358,706
Commissions From Tax Collector Services	188,224	-	-	-	188,224
Video Poker	266,312	-	-	-	266,312
Pay Phone	103,482	-	-	-	103,482
Interest Earned	56,771	1,901	-	6,083	64,755
Seized Assets	4,066	95,337	-	-	99,403
Local Match	-	34,748	-	-	34,748
Miscellaneous	107,776	8,737	-	47,320	163,833
<b>TOTAL REVENUES</b>	<u>9,655,723</u>	<u>234,364</u>	<u>-</u>	<u>308,127</u>	<u>10,198,214</u>
<b>EXPENDITURES</b>					
Public Safety:					
Salaries	5,266,468	107,291	-	-	5,373,759
Employee Benefits	1,026,836	-	-	-	1,026,836
Office Expenditures	270,984	-	-	-	270,984
Law Enforcement	1,801,018	104,542	-	167,075	2,072,635
Professional Services	156,025	-	-	-	156,025
Interest	55,877	-	-	-	55,877
Miscellaneous	289,483	-	-	31,825	321,308
Capital Outlays	366,677	68,158	-	-	434,835
Debt Service:					
Principal Retirement	212,761	-	165,000	-	377,761
Interest	22,083	-	103,870	-	125,953
<b>TOTAL EXPENDITURES</b>	<u>9,468,212</u>	<u>279,991</u>	<u>268,870</u>	<u>198,900</u>	<u>10,215,973</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>187,511</u>	<u>(45,627)</u>	<u>(268,870)</u>	<u>109,227</u>	<u>(17,759)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	138,673	-	263,405	-	402,078
Operating Transfers Out	(263,405)	(9,226)	-	(129,447)	(402,078)
Sale of Fixed Assets	70,685	-	-	-	70,685
Bad Debts	(127,497)	-	-	-	(127,497)
Proceeds from Capital Leases	50,210	-	-	-	50,210
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(131,334)</u>	<u>(9,226)</u>	<u>263,405</u>	<u>(129,447)</u>	<u>(6,602)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	56,177	(54,853)	(5,465)	(20,220)	(24,361)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>84,127</u>	<u>129,707</u>	<u>51,935</u>	<u>111,429</u>	<u>377,198</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 140,304</u>	<u>\$ 74,854</u>	<u>\$ 46,470</u>	<u>\$ 91,209</u>	<u>\$ 352,837</u>

The accompanying notes are an integral part of these statements.



**TANGIPAJHOA PARISH SHERIFF**  
Amite, Louisiana

Statement C

**Combined Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
General and Special Revenue Funds  
For Year Ended June 30, 1998**

	GENERAL FUND			SPECIAL REVENUE FUND		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes - Ad Valorem	\$ 3,054,500	\$ 3,086,009	\$ 31,509	\$ -	\$ -	\$ -
Intergovernmental:						
Federal Grants	484,016	502,224	18,208	98,525	93,641	(4,884)
State Grants:						
State Revenue Sharing	255,000	254,966	(34)	-	-	-
State Supplemental Pay	430,000	429,342	(658)	-	-	-
Fee Charges and Commissions for Services:						
Civil and Court Fees	635,000	650,226	15,226	-	-	-
Court Attendance	8,000	8,704	704	-	-	-
Security Guard Service	385,000	304,051	(80,949)	-	-	-
Transportation of Prisoners	26,000	6,613	(19,387)	-	-	-
Feeding and Keeping of Prisoners	3,299,000	3,328,251	29,251	-	-	-
Commissions on State Revenue Sharing	359,500	358,706	(794)	-	-	-
Commissions from Tax Collector Services	214,000	188,224	(25,776)	-	-	-
Video Poker	272,000	266,312	(5,688)	-	-	-
Pay Phone	100,000	103,482	3,482	-	-	-
Interest Earned	49,000	56,771	7,771	646	1,901	1,255
Seized Assets	15,000	4,066	(10,934)	25,000	95,337	70,337
Local Match	-	-	-	36,975	34,748	(2,227)
Miscellaneous	145,000	107,776	(37,224)	8,954	8,737	(217)
<b>TOTAL REVENUES</b>	<u>9,731,016</u>	<u>9,655,723</u>	<u>(75,293)</u>	<u>170,100</u>	<u>234,364</u>	<u>64,264</u>
<b>EXPENDITURES</b>						
Public Safety:						
Salaries	5,310,000	5,266,468	43,532	103,000	107,291	(4,291)
Employee Benefits	1,046,000	1,026,836	19,164	-	-	-
Office Expenditures	252,500	270,984	(18,484)	-	-	-
Law Enforcement	1,789,900	1,801,018	(11,118)	104,500	104,542	(42)
Professional Services	140,000	156,025	(16,025)	-	-	-
Interest	61,500	55,877	5,623	-	-	-
Miscellaneous	292,000	289,483	2,517	-	-	-
Capital Outlay	371,000	366,677	4,323	64,610	68,158	(3,548)
Debt Service:						
Principal	218,500	212,761	5,739	-	-	-
Interest	16,000	22,083	(6,083)	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>9,497,400</u>	<u>9,468,212</u>	<u>29,188</u>	<u>272,110</u>	<u>279,991</u>	<u>(7,881)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>233,616</u>	<u>187,511</u>	<u>(46,105)</u>	<u>(102,010)</u>	<u>(45,627)</u>	<u>56,383</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfer In	134,000	138,673	4,673	-	-	-
Operating Transfer Out	(278,000)	(263,405)	14,595	(9,226)	(9,226)	-
Sale of Fixed Assets	50,000	70,685	20,685	-	-	-
Bad Debts	(127,500)	(127,497)	3	-	-	-
Proceeds From Capital Leases	50,500	50,210	(290)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(171,000)</u>	<u>(131,334)</u>	<u>39,666</u>	<u>(9,226)</u>	<u>(9,226)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<u>62,616</u>	<u>56,177</u>	<u>(6,439)</u>	<u>(111,236)</u>	<u>(54,853)</u>	<u>56,383</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>84,127</u>	<u>84,127</u>	<u>-</u>	<u>129,707</u>	<u>129,707</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 146,743</u>	<u>\$ 140,304</u>	<u>\$ (6,439)</u>	<u>\$ 18,471</u>	<u>\$ 74,854</u>	<u>\$ 56,383</u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
Amite, Louisiana

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

**INTRODUCTION**

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

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

The sheriff is an independent elected official; however, the sheriff is fiscally dependent on the Tangipahoa Parish Council. The council maintains and operates the parish courthouse in which the sheriff's office is located. Because the sheriff is fiscally dependent on the council, the sheriff was determined to be a component unit of the Tangipahoa Parish Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

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

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two fund types and four generic funds. These funds are described as follows:

**Governmental Fund Types**

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Special Revenue Fund**

The Special Revenue Fund is established to account for the proceeds of specific revenue sources other than special assessments, expendable trust, or major capital projects that are legally restricted to expenditures for specified purposes.

**Debt Service Fund**

The Debt Service Fund is established to account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

**Fiduciary Fund Type**

These funds account for assets held by the sheriff as a trustee or agent for individuals, private organizations, and other governmental units. These funds are as follows:

**Expendable Trust and Agency Funds**

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

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

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

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. 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 and February of the fiscal year. Commissions earned from the related State Revenue Sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed.

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

*Substantially all other revenues are recorded when received.*

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is prepaid insurance premiums, billed and paid in advance, which are amortized over the life of the policy.

**Other Financing Sources (Uses)**

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

**E. BUDGET PRACTICES**

The proposed budget for 1998 was made available for public inspection on June 14, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 14 days prior to the public hearing, which was held at the Tangipahoa Parish Sheriff's office on June 28, 1997, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

**G. INVENTORY**

Inventory at June 30, 1998, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10.550). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method using the first-in, first-out (FIFO) cost flow assumption. Reported inventory is equally offset by a fund balance reserve that implicates it does not constitute available spendable resources even though it is a component of net current assets.

**H. FIXED ASSETS**

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

**I. COMPENSATED ABSENCES**

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

All regular employees of the sheriff's office earn one day of vacation leave and one day of sick leave each month. Vacation leave may be accumulated up to five days a year. Sick leave may be accumulated; however, upon resignation or retirement, unused sick leave lapses.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund. At June 30, 1998, the employees of the sheriff had accumulated and vested \$58,781 in vacation leave privileges.

**J. LONG-TERM OBLIGATIONS**

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

**Tangipahoa Parish Sheriff  
Amite, Louisiana  
Notes to the Financial Statements(Continued)**

**K. FUND EQUITY**

**Reserves**

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

**L. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. LEVIED TAXES**

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

	Authorized Millage	Levied Millage	Expiration Date
Sheriff Operational	7.80	7.80	N/A
Law Enforcement	10.26	10.26	12/31/01

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1998, the sheriff has cash and cash equivalents (book balances) totaling \$938,119, as follows:

Demand deposits	\$ 1,200
Interest bearing demand deposits	936,919
Total	\$ 938,119

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

At June 30, 1998, the sheriff has \$1,371,260 in deposits (collected bank balances). These deposits are secured from risk by \$191,991 of federal deposit insurance and \$1,179,269 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

**4. RECEIVABLES**

The receivables of \$60,220 at June 30, 1998, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Tax Collector</u>	<u>Total</u>
Due from Others	<u>\$ 29,922</u>	<u>\$ 29,288</u>	<u>\$ 1,010</u>	<u>\$ 60,220</u>

**5. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1998, are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General	\$ 66,672	\$ 6,213
Special Revenue	-	-
Bond	-	31,972
Civil	-	24,167
Inmate Asset	6,213	26,442
Inmate Council	25,662	-
Tax Collector	-	9,753
Total	<u>\$ 98,547</u>	<u>\$ 98,547</u>

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

**6. DUE FROM OTHER GOVERNMENTS**

The individual balances due the General and Special Revenue Funds from other governmental units at June 30, 1998, are as follows:

	General Fund	Special Revenue Fund	Total
United States:			
Department of Justice	\$186,547	\$ -	\$186,547
Immigration and Naturalization Service	144,898	-	144,898
U.S. Marshall	50,824	-	50,824
DEA	1,734	-	1,734
State of Louisiana:			
Lallie Kemp	13,750	-	13,750
Supplemental Pay	34,800	-	34,800
Department of Corrections	119,595	-	119,595
Commission on Law Enforcement	5,098	-	5,098
Video Poker	46,448	-	46,448
Welfare Department	2,366	-	2,366
Tangipahoa Parish :			
Parish Council	43,585	-	43,585
School Board	5,932	-	5,932
Judges	9,771	-	9,771
Other Governmental Units	32,615	150	32,765
Total	<u>\$697,963</u>	<u>\$ 150</u>	<u>\$698,113</u>

**7. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Vehicles	\$1,536,494	\$ 253,319	\$ 146,931	\$ 1,642,882
Office furniture and equipment	104,217	50,718	11,758	143,177
Law enforcement weapons & equipment	769,004	58,864	9,271	818,597
Data processing equipment	106,838	3,776	10,537	100,077
Total	<u>\$2,516,553</u>	<u>\$ 366,677</u>	<u>\$ 178,497</u>	<u>\$ 2,704,733</u>



**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

**8. PENSION PLAN**

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years. (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all services rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monro, Louisiana, 71220, or by calling (318) 362-3191.

*Funding Policy.* Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Tangipahoa Parish Sheriff is required to contribute at an actuarially determined rate. That current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Tangipahoa Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Tangipahoa Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1997, and 1996, were \$222,846, \$252,905, and \$207,319, respectively, equal to the required contribution for each year.

**Deferred Compensation Plan:**

The Tangipahoa Parish Sheriff also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

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

The sheriff has the duty of due care that would be required of an ordinary prudent investor. The sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**9. COMPENSATED ABSENCES**

At June 30, 1998, employees of the sheriff have accumulated and vested \$58,781 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$58,781 is recorded as an obligation of the General Fund, and no amount is recorded within the general long-term obligations account group.

**10. LEASES**

The sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. The purpose of the leases was to purchase vehicles. The following is an analysis of capital leases:

Type	Recorded Amount
Equipment	\$ -
Vehicles	344,937
Total	\$ 344,937

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1998, are scheduled as follows:

	Equipment	Vehicles
Fiscal year:		
1997-1998	\$ -	\$ 86,900
1998-1999	-	22,489
1999-2000	-	3,912
Total minium lease payments	-	113,301
Less - amount representing interest	-	4,966
Present value of net minium lease payments	\$ -	\$ 108,335

**Tangipahoa Parish Sheriff  
Amite, Louisiana  
Notes to the Financial Statements(Continued)**

**11. CHANGES IN AGENCY FUND BALANCES**

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

	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Agency funds:				
Civil	\$ 24,121	\$ 1,915,751	\$ 1,915,705	\$ 24,167
Bond	210,330	1,905,823	1,915,329	200,824
Advance Deposit	105,076	142,052	129,340	117,788
Inmate Council	75,042	405,792	417,511	63,323
Tax Collector	126,677	17,274,866	17,336,286	65,257
Total	<u>\$ 541,246</u>	<u>\$21,644,284</u>	<u>\$21,714,171</u>	<u>\$ 471,359</u>

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

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

	Bonds Payable	Capital Leases (Note 10)
Long-term obligations payable at July 1, 1997	\$ 1,715,000	\$ 275,461
Additions	-	50,210
Deletions	165,000	217,336
Long-term obligations payable at June 30, 1998	<u>\$ 1,550,000</u>	<u>\$ 108,335</u>

Refunding Bonds:

\$1,650,000, Refunding Bonds, Series 1994, due in annual installments of principal and semi-annual installments of interest through March 1, 2005; interest at 5.80%	<u>\$1,360,000</u>
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The 7.80 millage ad valorem tax is dedicated to the repayment of this bond.

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

A schedule of the outstanding Refunding Series 1994, Bonds and the interest and principal requirements by dates is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
September 1, 1998	\$ -	\$ 39,440	\$ 39,440
March 1, 1999	90,000	39,440	129,440
September 1, 1999	-	36,830	36,830
March 1, 2000	90,000	36,830	126,830
September 1, 2000	-	34,220	34,220
March 1, 2001	205,000	34,220	239,220
September 1, 2001	-	28,275	28,275
March 1, 2002	215,000	28,275	243,275
September 1, 2002	-	22,040	22,040
March 1, 2003	240,000	22,040	262,040
September 1, 2003	-	15,080	15,080
March 1, 2004	250,000	15,080	265,080
September 1, 2004	-	7,830	7,830
March 1, 2005	270,000	7,830	277,830
Total	<u>\$ 1,360,000</u>	<u>\$ 367,430</u>	<u>\$ 1,727,430</u>

The Bond was issued for the purpose of refunding certain of the sheriff's obligations to the Parish of Tangipahoa with respect to reimbursement contracts with the State of Louisiana dated February 9, 1982, June 18, 1982 and September 3, 1985.

Certificates of Indebtedness:

\$500,000, 1994 Certificates of Indebtedness serial bonds due in annual installments of principal and semi-annual installments of interest through March 1, 2000; interest at 7.40%

\$ 190,000

The 10.26 millage ad valorem tax is dedicated to the repayment of this bond.

**Tangipahoa Parish Sheriff**  
**Amite, Louisiana**  
**Notes to the Financial Statements(Continued)**

A schedule of outstanding Certificates of Indebtedness, Series 1994 Bonds, interest and principal requirements by dates is as follows:

	Principal	Interest	Total Debt Service
September 1, 1998	\$ -	\$ 7,030	\$ 7,030
March 1, 1999	90,000	7,030	97,030
September 1, 1999	-	3,700	3,700
March 1, 2000	100,000	3,700	103,700
Total	\$ 190,000	\$ 21,460	\$ 211,460

The Certificates were issued for the purpose of acquiring and improving additional jail and detention facilities for the sheriff.

**13. BANK LOANS PAYABLE**

At June 30, 1998, the General Fund had a bank loan of \$500,000 @ 4.5% per annum.

**14. LITIGATION**

The Tangipahoa Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, resolution of these lawsuits would not involve a substantial liability to the sheriff.

**15. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

During the year ended June 30, 1998, the Tangipahoa Parish Sheriff had the following on-behalf payments, which were recorded as revenues when received and expenditures when the cost was incurred, as required by GASB Statement 24:

Funding Source	Amount
State Supplemental Pay	\$ 429,342
Federal Grants	595,865
State Revenue Sharing	613,672
Total On-Behalf Payments	\$ 1,638,879

**SPECIAL REVENUE FUNDS**

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

Schedule 1

**Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 1998**

	<u>Tri-Parish Fund</u>	<u>Drug Net Fund</u>	<u>LLEBG Grant Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Assets:				
Cash and Cash Equivalents	\$ 53,459	\$ -	\$ -	\$ 53,459
Receivables	29,288	-	-	29,288
Due From Other Funds	-	-	-	-
Due From Other Governments	<u>150</u>	<u>-</u>	<u>-</u>	<u>150</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 82,897</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 82,897</u></b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities:				
Accounts Payable	\$ 3,232	\$ -	\$ -	\$ 3,232
Due to Other Governments	4,811	-	-	4,811
Due to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<b><u>8,043</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>8,043</u></b>
Equity:				
Fund Balances-				
Reserved	13,631	-	-	13,631
Unreserved	<u>61,223</u>	<u>-</u>	<u>-</u>	<u>61,223</u>
<b>TOTAL FUND EQUITY</b>	<b><u>74,854</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>74,854</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 82,897</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 82,897</u></b>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

Schedule 2

**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the Year Ended June 30, 1998**

	<u>Tri-Parish Fund</u>	<u>Drug Net Fund</u>	<u>LLEBG Grant Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Federal Grants	\$ 93,641	\$ -	\$ -	\$ 93,641
Seizures	95,337	-	-	95,337
Interest Earned	1,755	37	109	1,901
Local Match	34,748	-	-	34,748
Miscellaneous	<u>6,083</u>	<u>2,654</u>	<u>-</u>	<u>8,737</u>
<b>TOTAL REVENUES</b>	<u>231,564</u>	<u>2,691</u>	<u>109</u>	<u>234,364</u>
<b>EXPENDITURES</b>				
Public Safety:				
Salaries	107,291	-	-	107,291
Law Enforcement	104,542	-	-	104,542
Capital Outlays	<u>10,048</u>	<u>-</u>	<u>58,110</u>	<u>68,158</u>
<b>TOTAL EXPENDITURES</b>	<u>221,881</u>	<u>-</u>	<u>58,110</u>	<u>279,991</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>9,683</u>	<u>2,691</u>	<u>(58,001)</u>	<u>(45,627)</u>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>(2,691)</u>	<u>(6,535)</u>	<u>(9,226)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(2,691)</u>	<u>(6,535)</u>	<u>(9,226)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	9,683	-	(64,536)	(54,853)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>65,171</u>	<u>-</u>	<u>64,536</u>	<u>129,707</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 74,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,854</u>

The accompanying notes are an integral part of these statements.



**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual**  
**For Year Ended June 30, 1998**

	<u>TRI-PARISH FUND</u>			<u>DRUG NET FUND</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES</b>						
Federal Grants	\$ 98,525	\$ 93,641	\$ (4,884)	\$ -	\$ -	\$ -
Seizures	25,000	95,337	70,337	-	-	-
Interest Earned	500	1,755	1,255	37	37	-
Local Match	36,975	34,748	(2,227)	-	-	-
Miscellaneous	6,300	6,083	(217)	2,654	2,654	-
<b>TOTAL REVENUES</b>	<u>167,300</u>	<u>231,564</u>	<u>64,264</u>	<u>2,691</u>	<u>2,691</u>	<u>-</u>
<b>EXPENDITURES</b>						
Public Safety:						
Salaries	103,000	107,291	(4,291)	-	-	-
Law Enforcement	104,500	104,542	(42)	-	-	-
Capital Outlay	6,500	10,048	(3,548)	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>214,000</u>	<u>221,881</u>	<u>(7,881)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(46,700)</u>	<u>9,683</u>	<u>56,383</u>	<u>2,691</u>	<u>2,691</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	(2,691)	(2,691)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,691)</u>	<u>(2,691)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(46,700)</u>	<u>9,683</u>	<u>56,383</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>65,171</u>	<u>65,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 18,471</u>	<u>\$ 74,854</u>	<u>\$ 56,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

Schedule 3

LLEBG Grant Fund			TOTALS		
Budget	Actual	Variance-Favorable (Unfavorable)	Budget	Actual	Variance-Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 98,525	\$ 93,641	\$ (4,884)
-	-	-	25,000	95,337	70,337
109	109	-	646	1,901	1,255
-	-	-	36,975	34,748	(2,227)
-	-	-	8,954	8,737	(217)
<u>109</u>	<u>109</u>	<u>-</u>	<u>170,100</u>	<u>234,364</u>	<u>64,264</u>
-	-	-	103,000	107,291	(4,291)
-	-	-	104,500	104,542	(42)
<u>58,110</u>	<u>58,110</u>	<u>-</u>	<u>64,610</u>	<u>68,158</u>	<u>(3,548)</u>
<u>58,110</u>	<u>58,110</u>	<u>-</u>	<u>272,110</u>	<u>279,991</u>	<u>(7,881)</u>
<u>(58,001)</u>	<u>(58,001)</u>	<u>-</u>	<u>(102,010)</u>	<u>(45,627)</u>	<u>56,383</u>
-	-	-	-	-	-
<u>(6,535)</u>	<u>(6,535)</u>	<u>-</u>	<u>(9,226)</u>	<u>(9,226)</u>	<u>-</u>
<u>(6,535)</u>	<u>(6,535)</u>	<u>-</u>	<u>(9,226)</u>	<u>(9,226)</u>	<u>-</u>
(64,536)	(64,536)	-	(111,236)	(54,853)	56,383
<u>64,536</u>	<u>64,536</u>	<u>-</u>	<u>129,707</u>	<u>129,707</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,471</u>	<u>\$ 74,854</u>	<u>\$ 56,383</u>

The accompanying notes are an integral part of these statements.

## FIDUCIARY FUND TYPE - EXPENDABLE TRUST AND AGENCY FUNDS

### **CIVIL FUND**

The Civil Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. Reductions from the fund are made to the General Fund, to litigants and to others for costs incurred in settlement of suits.

### **BOND FUND**

The Bond Fund accounts for bonds deposited and held until the courts have determined the costs applicable to the bond deposits. Reductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

### **ADVANCE DEPOSIT FUND**

The Advance Deposit Fund accounts for deposits made by litigants in civil suits to cover advertising costs mandated by law.

### **INMATE COUNCIL FUND**

The Inmate Council Fund accounts for the collection of commissions from the pay telephone, the purchases of commissaries by the prisoners and the one dollar per prisoner per day allowance paid by the U.S. Department of the Treasury for federal prisoners. The cash collected is used to purchase new commissaries and recreational equipment for the prisoners.

### **INMATE ASSET FUND**

The Inmate Asset Fund accounts for the deposits of inmate's cash and the inmate's use of their cash during the duration of the inmates incarceration at the parish jail. Upon release from the parish jail the inmates remaining cash is returned.

### **TAX COLLECTOR**

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **PECAN GROVE**

The Pecan Grove Fund accounts for the excess of revenues and expenses of the Pecan Grove Apartments, which are being held in trust by the sheriff, because of a decree handed down by the courts until a judgement is rendered in this matter.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**FIDUCIARY FUNDS**  
**Combining Statement of**  
**Assets and Liabilities**  
**June 30, 1998**

	EXPENDABLE TRUST FUND			AGENCY FUNDS		
	Pecan Grove	Dare Scholarship Account	Inmate Council Account	Civil	Bond	Advance Deposits
<b>ASSETS</b>						
Cash	\$ 87,145	\$ 9,372	\$ 37,239	\$ 24,167	\$ 200,824	\$ 117,788
Other Receivables	-	-	-	-	-	-
Due from Other Funds	-	-	25,662	-	-	-
<b>Total Assets</b>	<u>\$ 87,145</u>	<u>\$ 9,372</u>	<u>\$ 62,901</u>	<u>\$ 24,167</u>	<u>\$ 200,824</u>	<u>\$ 117,788</u>
<b>LIABILITIES</b>						
<i>Liabilities:</i>						
Due to Other Funds	\$ -	\$ -	\$ -	\$ 24,167	\$ 31,972	\$ -
Due to Taxing Bodies and Others	<u>87,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>168,852</u>	<u>117,788</u>
<b>Total Liabilities</b>	<u>87,145</u>	<u>-</u>	<u>-</u>	<u>24,167</u>	<u>200,824</u>	<u>117,788</u>
<b>FUND BALANCES</b>						
Reserved	<u>-</u>	<u>9,372</u>	<u>62,901</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 87,145</u>	<u>\$ 9,372</u>	<u>\$ 62,901</u>	<u>\$ 24,167</u>	<u>\$ 200,824</u>	<u>\$ 117,788</u>

The accompanying notes are an integral part of these statements.

**Schedule 4**

AGENCY FUNDS		TOTAL
Inmate Asset Account	Tax Collector	June 30, 1998
\$ 57,110	\$ 64,247	\$ 597,892
-	1,010	1,010
6,213	-	31,875
\$ 63,323	\$ 65,257	\$ 630,777
\$ 26,442	\$ 9,753	\$ 92,334
36,881	55,504	466,170
63,323	65,257	558,504
-	-	72,273
\$ 63,323	\$ 65,257	\$ 630,777

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
Amite, Louisiana

Schedule 5

**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
**Schedule of Changes in Balance Due to General Fund,**  
**Taxing Bodies and Others**  
**For the Year Ended June 30, 1998**

	Civil Fund	Criminal Bond Fund	Advance Deposits Fund	Inmate Assets Account	Tax Collector Fund	Total Memorandum Only
<b>BALANCES AT BEGINNING OF YEAR</b>	\$ 24,121	\$ 210,330	\$ 105,076	\$ 75,042	\$ 126,677	\$ 541,246
<b>ADDITIONS</b>						
Collections:						
Civil Suits, Sales and Seizures (Schedule 6)	1,915,751	-	-	-	-	1,915,751
Cash Appearance Bonds (Schedule 7)	-	1,905,823	-	-	-	1,905,823
Advertising Costs (Schedule 8)	-	-	142,052	-	-	142,052
Inmate Assets Received	-	-	-	405,792	-	405,792
Taxes, Fees, etc. paid to Tax Collector (Schedule 9)	-	-	-	-	17,274,866	17,274,866
<b>Total Additions</b>	<u>1,915,751</u>	<u>1,905,823</u>	<u>142,052</u>	<u>405,792</u>	<u>17,274,866</u>	<u>21,644,284</u>
<b>REDUCTIONS</b>						
Settlements:						
Civil Suits, Sales and Seizures Distributed To Taxing Bodies and Others (Schedule 6)	1,915,705	-	-	-	-	1,915,705
Cash Appearance Bonds Distributed To Taxing Bodies and Others (Schedule 7)	-	1,915,329	-	-	-	1,915,329
Advertising Costs (Schedule 8)	-	-	129,340	-	-	129,340
Inmate Council Account	-	-	-	266,397	-	266,397
Inmate Assets Returned	-	-	-	143,064	-	143,064
Miscellaneous	-	-	-	8,050	-	8,050
Taxes, Fees, etc. Distributed To Taxing Bodies and Others (Schedule 9)	-	-	-	-	17,336,286	17,336,286
<b>Total Reductions</b>	<u>1,915,705</u>	<u>1,915,329</u>	<u>129,340</u>	<u>417,511</u>	<u>17,336,286</u>	<u>21,714,171</u>
<b>BALANCE AT END OF YEAR</b>	<u>\$ 24,167</u>	<u>\$ 200,824</u>	<u>\$ 117,788</u>	<u>\$ 63,323</u>	<u>\$ 65,257</u>	<u>\$ 471,359</u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 6**

**FIDUCIARY FUND TYPE - AGENCY - CIVIL FUND**  
**Schedule of Civil Suits, Sales and Seizure**  
**Collections and Settlements**  
**For the Year Ended June 30, 1998**

**CIVIL SUITS, SALES AND SEIZURE COLLECTIONS**

Civil Suits, Sales and Seizures	\$ 1,812,417
Civil Fees	<u>103,334</u>
Total Collections	<u>\$ 1,915,751</u>

**CIVIL SUITS, SALES AND SEIZURE SETTLEMENTS**

Proceeds and Sales	\$ 1,125,772
Garnishments	238,198
Sheriff's Cost	287,569
Tax Collector	24,320
Sheriff's General Fund	101,893
Clerk of Court	53,417
Keeper Fees	45,741
Appraisals	17,415
Out of Parish	10,615
Attorney Fees	7,574
Refunds	1,395
Advertising	1,796
Miscellaneous	<u>-</u>
Total Settlements	<u>\$ 1,915,705</u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

Schedule 7

**FIDUCIARY FUND TYPE - AGENCY - CRIMINAL BOND FUND**  
**Schedule of Cash Appearance Bond**  
**Collections and Settlements**  
**For the Year Ended June 30, 1998**

**CASH APPEARANCE BOND COLLECTIONS**

Cash Appearance Bonds	\$ 1,891,394
Interest Earned on Now Account	14,429
	14,429
 Total Collections	 \$ <u>1,905,823</u>

**CASH APPEARANCE BOND SETTLEMENTS**

Parish Council	\$ 532,067
Restitution	57,151
Judge's Secretaries Reimbursement	93,277
District Attorney Fines	118,389
Public Defender	185,137
Sheriff's Fines	89,042
Law Enforcement Officers Fund	88,915
District Attorney Court Cost	112,495
Judicial District Fund	74,158
Sheriff's Cost	59,367
Clerk of Court Cost	113,164
Transfers	664
Florida Parish Juvenile Cost	37,031
Crime Victim Reparation Fund	17,121
Sheriff's DWI Fund	21,254
Cash Bond Escrow	9,382
Contempt of Court	48,021
Peace Officer Training	14,560
State Police Breath Test	16,379
Interest Distributed	12,182
Sheriff's DWI Instrument Use	7,727
Wildlife's DWI Breath Test	50
Wildlife's DWI Instrument Use	25
Bond Fee	798
Coroner	5,129
State Police DWI Instrument Use	385
Refunds	124,561
Traffic Court Case Management	14,300
Ponchatoula DWI Fines	800
Other Agencies	21,520
Kentwood DWI Fine	2,767
Hammond Breath Test & DWI Fine	428
SLU Campus Police DWI	25
Tickfaw Traffic Fine	2,313
Tickfaw DWI Fine	920
Head & Spinal Cord Fund	33,246
Court Fine & Traffic Hold	289
Sheriff's 2% POST	290
	290
 Total Settlements	 \$ <u>1,915,329</u>

The accompanying notes are an integral part of these statements.



**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

Schedule 8

**FIDUCIARY FUND TYPE - AGENCY - ADVANCE DEPOSITS FUND**  
**Schedule of Advertising, Cost, Collections and Settlements**  
**For the Year Ended June 30, 1998**

**ADVERTISING COST COLLECTIONS**

Advance Deposits	\$ 138,863
Civil Fees	1,911
Interest	<u>1,278</u>
 Total Collections	 \$ <u><u>142,052</u></u>

**ADVERTISING COST SETTLEMENTS**

Civil	\$ 82,843
Refunds	23,997
Advertising	9,804
Wrecker	6,855
Other	2,157
Miscellaneous	1,903
Civil Fees	830
Public Safety	<u>951</u>
 Total Settlements	 \$ <u><u>129,340</u></u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

Schedule 9

**FIDUCIARY FUND TYPE - AGENCY - TAX COLLECTOR FUND**  
**Schedule of Tax Collections and Settlements**  
**For the Year Ended June 30, 1998**

**TAX COLLECTIONS**

Ad Valorem Taxes	\$ 14,007,031
Prior Year Taxes	74,649
Hotel - Motel Tax Collections	178,837
Interest on Delinquent Taxes	51,380
Tax Notices, Costs, etc.	119,608
Refunds and Redemptions	152,820
Parish License	397,308
State Revenue Sharing	1,983,589
Interest Earned on Now Accounts	33,506
Clerk of Court	5,274
Advance Sportsman Account	264,814
Louisiana Tax Commission	<u>6,050</u>
 Total Collections	 \$ <u><u>17,274,866</u></u>

**TAX SETTLEMENTS**

Louisiana Wildlife and Fisheries Commission	\$ 204,907
Louisiana Forestry Commission	18,922
Tangipahoa Parish Council	2,028,483
Tangipahoa Parish School Board	3,769,579
Tangipahoa Parish Sheriff	3,942,333
Tangipahoa Parish Assessor	947,929
Tangipahoa Parish Tourist Commission	155,621
Tangipahoa Parish Port Commission	343,989
Tangipahoa Parish Clerk of Court	5,274
Tangipahoa Parish Drainage District	831,402
Tangipahoa Parish Recreation District	317,898
Tangipahoa Parish Fire Protection District	1,617,318
Florida Parish Juvenile District	494,351
Refunds and Redemptions	174,051
Pension Funds	418,941
Library	1,083,386
Health Unit	799,132
Hammond Development District	96,010
Auto Dealer's Escrow	82,572
Louisiana Tax Commission	<u>4,188</u>
 Total Settlements	 \$ <u><u>17,336,286</u></u>

The accompanying notes are an integral part of these statements.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 10**

**STATEMENT OF GENERAL FIXED ASSETS**  
**June 30, 1998**

**GENERAL FIXED ASSETS**

Office Furniture & Equipment	\$ 143,177
Data Processing Equipment	100,077
Law Enforcement Equipment	818,597
Vehicles	<u>1,642,882</u>
 Total General Fixed Assets	 \$ <u><u>2,704,733</u></u>

**INVESTMENT IN GENERAL FIXED ASSETS FROM:**

General Fund	\$ 2,512,118
State Grants	29,357
Federal Grants	<u>163,258</u>
 Total Investments in General Fixed Assets	 \$ <u><u>2,704,733</u></u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 11**

**Schedule of General Fixed Assets**  
**(By Function and Activity)**  
**June 30, 1998**

	<u>Office Furniture and Equipment</u>	<u>Data Processing Equipment</u>	<u>Law Enforcement Equipment</u>	<u>Vehicles and Boats</u>	<u>Total</u>
<b>FUNCTION AND ACTIVITY</b>					
Public Safety:					
Police	\$ <u>143,177</u>	\$ <u>100,077</u>	\$ <u>818,597</u>	\$ <u>1,642,882</u>	\$ <u>2,704,733</u>
Total Public Safety	<u>143,177</u>	<u>100,077</u>	<u>818,597</u>	<u>1,642,882</u>	<u>2,704,733</u>
<b>TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES</b>	<u>\$ 143,177</u>	<u>\$ 100,077</u>	<u>\$ 818,597</u>	<u>\$ 1,642,882</u>	<u>\$ 2,704,733</u>

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 12**

**Schedule of Changes in General Fixed Assets**  
**(By Function and Activity)**  
**For the Year Ended June 30, 1998**

	<u>General Fixed Assets June 30, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets June 30, 1998</u>
<b>FUNCTION AND ACTIVITY</b>				
Public Safety:				
Police	\$ 2,516,553	\$ 366,677	\$ 178,497	\$ 2,704,733
Total Public Safety	<u>2,516,553</u>	<u>366,677</u>	<u>178,497</u>	<u>2,704,733</u>
 <b>TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES</b>				
	<u>\$ 2,516,553</u>	<u>\$ 366,677</u>	<u>\$ 178,497</u>	<u>\$ 2,704,733</u>

The accompanying notes are an integral part of these statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt and capital leases expected to be financed from general fund revenues. Payments of maturing obligations, including interest, are accounted for in the general fund.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 13**

**STATEMENT OF GENERAL LONG-TERM DEBT**  
**June 30, 1998**

**AMOUNT TO BE PROVIDED FOR THE  
RETIREMENT OF GENERAL LONG-TERM DEBT:**

Amount to be Provided in Future Years From:

General Fund - General Revenues	\$ 108,335
General Fund - 10.26 mills tax	190,000
General Fund - 7.80 mills tax	<u>1,360,000</u>

Total Amount to be Provided For	<u>\$ 1,658,335</u>
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**GENERAL LONG-TERM DEBT PAYABLE:**

Leases Payable	\$ 108,335
1994 Certificate of Indebtedness	190,000
1994 Refunding Bond	<u>1,360,000</u>

Total General Long-term Debt Payable	<u>\$ 1,658,335</u>
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The accompanying notes are an integral part of these statements.



**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**For the Year Ended June 30, 1998**

**GENERAL**

**EXPENDITURES OF FEDERAL AWARDS  
AND AUDIT FINDINGS RESOLUTION**

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of federal awards, follow-up and corrective action taken on prior audit findings, and corrective action plan for current year audit findings are presented.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 14**

**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 1998**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE</b>	<b>Federal CFDA Number</b>	<b>Pass-through Grantor's Number</b>	<b>Federal Expenditures</b>
<b>U.S. Department of Agriculture</b>			
Passed through Louisiana Department of Agriculture and Forestry: Food Distribution	10.550	N/A	\$ <u>10,041</u>
<b>U.S. Department of Justice</b>			
Direct Programs:			
Local Law Enforcement Block Grants Program	16.592	N/A	57,724
	16.592	N/A	118,615
Public Safety and Community Policing Grants	16.710	N/A	32,194
	16.710	N/A	186,547
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice	16.540	96J050J300207	5,368
	16.540	97J050J300209	5,422
	16.540	96J050J300204	1,806
	16.540	97J050J300228	2,954
	16.575	96C050V400321	23,618
	16.575	97C050V400320	19,110
	16.579	95B050B030E30	1,326
	16.579	96B050B030F26	11,569
	16.579	96B050B020F25	12,046
	16.579	97B050B020G20	111,802
	16.579	97B050B070060	3,465
	16.579	E98-5-006	35,157
	16.588	96M050M030401	19,585
Total U.S. Department of Justice			<u>648,308</u>
<b>U.S. Department of Transportation</b>			
Passed through Louisiana Highway Safety Commission	20.600	9791	<u>18,826</u>
Total Expenditure of Federal Awards			<u>\$ 677,175</u>

Notes to the Schedule of Expenditures of Federal Awards

Note 1. Basis of Presentation

This schedule of expenditures of federal awards includes the federal grant activity of the Tangipahoa Parish Sheriff and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

The accompanying notes are an integral part of these statements.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

Schedule 15

**Summary Schedule of Prior Year Audit Findings**  
**For the Year Ended June 30, 1998**

**Section I - Internal Control and Compliance Material to the Financial Statements:**

**Reference Numbers: 97-1**

**Fiscal Year Finding Initially Occurred: June 30, 1997**

**Description of Findings:**

Louisiana Revised Statute (LSA-R.S. 14.138) does not allow governmental entities to advance wages to employees.

- 1) During the year, the Tangipahoa Parish Sheriff's Office advanced wages to 5 separate employees.

The audit recommendation was for the Tangipahoa Parish Sheriff's Office to no longer advance wages to employees under any circumstances.

**Correction Action Taken: Yes**

**Description of Correction Action Taken:**

Management of the Tangipahoa Parish Sheriff's Office discussed this matter with employees, and clarified that advances on wages will not be permitted.

**Section II-Internal Control and Compliance Material to Federal Awards**

No Findings for Section II

**Section III - Management Letter**

**Reference Numbers: 95-M1**

**Fiscal Year Finding Initially Occurred: June 30, 1995**

**Description of Findings:**

We noted in prior year audits, that the programming changes required to record all collections of the "Taxes Other" account of the Tax Collector Agency Fund, had not been implemented. Management had requested that the changes be made, but were not completed by the programmer. Response by management was that they would give the programmer a final deadline for completing the required programming changes.

**Correction Action Taken: Partial**

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 15**  
**(Continued)**

**Summary Schedule of Prior Year Audit Findings**  
**For the Year Ended June 30, 1998**

**Description of Partial Correction Action Taken:**

The Tangipahoa Parish Sheriff's Office met with the programmer and is in the process of implementing several accounting programs. Since a new general ledger program is now being implemented for the Sheriff's office, it is likely that the planned programming changes for the "Taxes Other" account will not be completed until the end of the current fiscal year.

**Reference Numbers: 96-M1**

**Fiscal Year Finding Initially Occurred: June 30, 1996**

**Description of Findings:**

We noted that the general operation and control over the Prisoner Asset program has been improved. However, we continued to recommend that the prisoner account program be reconciled on a monthly basis. In addition, we recommended the following:

- 1) Balance and foot receipts recorded in the Prisoner Asset Program to receipts recorded in the monthly bank reconciliation.
- 2) Modify the monthly bank reconciliation form to include the categories of receipts and disbursements included in the prisoner account program. This will facilitate reconciling categories of receipts and disbursements recorded in the prisoner asset program, to the monthly bank reconciliation. As reference, the format for the prisoner asset program, records activity in the following categories:

Beginning Account Balance Report	xxxxxx
Credits on Prisoner Accounts:	
Total Federal Deposits	xxxxxx
Total Other Cash Received	xxxxxx
Total Other Credits	xxxxxx
Voids	xxxxxx
Refunds	xxxxxx
Debits on Prisoner Accounts:	
Purchases	xxxxxx
Medical	xxxxxx
Other Checks Issued	xxxxxx
Ending Account Balance Report	xxxxxx

As many as possible of the above categories should be reconciled to the monthly bank reconciliation.

**Correction Action Taken: Yes**

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 15**  
**(Continued)**

**Summary Schedule of Prior Year Audit Findings**  
**For the Year Ended June 30, 1998**

**Description of Correction Action Taken:**

For the fiscal year ending June 30, 1998, bank reconciliations were completed on a timely basis, and the main categories of receipts were footed to the monthly bank reconciliations.

**Reference Numbers:** 96-M2

**Fiscal Year Finding Initially Occurred:** June 30, 1996

**Description of Findings:**

We noted that fixed asset purchases were not being reconciled on a timely basis to general ledger expenditure control accounts. In addition, it did not appear that a policy had been implemented requiring department supervisors to immediately notify the fixed asset management supervisor of any changes in asset disposition. We recommended a monthly report be submitted to the Tangipahoa Parish Sheriff, showing compliance to these recommendations.

**Correction Action Taken:** Partial

**Description of Partial Correction Action Taken:**

At fiscal year-end, total fixed asset expenditures were reconciled to control accounts. However, we are in the process of implementing a new general ledger system. As the system is implemented, we will reconcile general ledger expenditure control accounts on a monthly basis to purchases recorded in the fixed asset management system. We will continue to monitor the fixed asset system to insure that department heads report changes in disposition of fixed assets.

**Reference Numbers:** 96-M3

**Fiscal Year Finding Initially Occurred:** June 30, 1997

**Description of Findings:**

We noted for the prior two fiscal years that a printout was not available for accumulated vacation time. Alternate audit procedures were required to calculate the accrual for vacation leave. The same condition has existed since the above date. We recommended that the record of accumulated leave be up-dated, printed on a monthly basis, and a hard copy be kept on file.

**Correction Action Taken:** Yes

**Description of Correction Action Taken:**

For the fiscal year ending June 30, 1998, a computer printout was provided to the auditors, detailing the accumulated vacation time per employee.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 15**  
**(Continued)**

**Summary Schedule of Prior Year Audit Findings**  
**For the Year Ended June 30, 1998**

**Reference Numbers: 97-M1**

**Fiscal Year Finding Initially Occurred: June 30, 1997**

**Description of Findings:**

*We noted in the prior year for the Tax Collector Agency Fund accounts that the client completed bank reconciliations on a timely basis, but still did not list categories of receipts and disbursements on bank reconciliations. Since this data was not available on a timely basis, considerable time was required at fiscal year end to insure that all funds received were disbursed. We recommended that summary totals for the "Current Taxes" account also be input into a separate general ledger program and categories of receipts be reconciled on a monthly basis. The general ledger cash control account could then be reconciled to existing bank reconciliations on a current basis, and management can more closely monitor the accuracy of funds disbursed.*

**Correction Action Taken: Yes**

**Description of Correction Action Taken:**

*Through implementation and refinement of a new computer program, tax refunds are issued on a daily basis as required, and disbursements to taxing districts and agencies are issued at month-end. At fiscal year end, all funds were disbursed as required, or an explanation was provided for any funds being held.*

**Reference Numbers: 97-M2**

**Fiscal Year Finding Initially Occurred: June 30, 1997**

**Description of Findings:**

*For the fiscal year ending June 30, 1997, we noted that accumulated interest on various Tax Collector Agency Fund accounts, was disbursed correctly, but checks were not issued until June 30, 1997. In order to insure that funds are disbursed in a timely manner, we recommend that accumulated interest in bank accounts be disbursed on a monthly basis.*

**Correction Action Taken: Yes**

**Description of Correction Action Taken:**

*Although disbursement of accumulated interest, for the tax collector accounts, was not made on a monthly basis, disbursement was made on a timely basis, following the "tax sale".*

**TANGIPAHOA PARISH SHERIFF  
Amite, Louisiana**

**Schedule 16**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended June 30, 1998**

**Section I - Internal Control and Compliance Material to the Financial Statements**

**Reference Number: 98-C1**

**Description of Finding:**

As of June 30, 1998, the Tangipahoa Parish Sheriff's had adequately funded the "Sinking Fund" account for the Refunding Bond, Series 1994, and the Series 1994 Certificates of Indebtedness, of the Law Enforcement District of the Parish of Tangipahoa, State of Louisiana. However, the applicable bond resolution requires that the "Sinking Fund" be fully funded upon receipt of property tax proceeds. Specifically, the resolutions state..."Upon receipt of the proceeds of the Tax, the District has the responsibility for the deposit of such receipts and for the investment and reinvestment of such receipts and the servicing of the Bonds and any other limited tax bonds of the District. Pursuant to the Bond Resolution, the District shall establish no funds for the payment of the bonds, but shall continue to maintain a special fund (the "Sinking Fund"), into which the District shall deposit, as provided in the proceeding sentence, all the proceeds of the Tax." Although the "Sinking Fund" account was fully funded at June 30, 1998, the account was underfunded by \$96,382, at February 28, 1998, after tax proceeds had been received. We recommend that the "Sinking Fund" account be funded as the Tax proceeds are received, as required by Bond Resolution.

**Corrective Action Planned:**

The "Sinking Fund" will be fully funded, as Tax proceeds are received.

**Name of Contact Person:**

Sissy Daigle, Chief Financial Officer  
Tangipahoa Parish Sheriff's Office  
(504) 748-8147

**Anticipated Completion Date:**

Compliance will be during the month of January and February, 1999, as property tax proceeds are received.

**Section II - Internal Control and Compliance Material to Federal Awards**

**No Section II Findings.**

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 16**  
**(Continued)**

**Corrective Action Plan for Current Year Audit Findings**  
**For the Year Ended June 30, 1998**

**Section III - Management Letter**

**Reference Number: 98-M1**

**Description of Finding:**

Files for federal grant programs, requested for audit review, were often in separate locations or being worked on. The supporting documentation to support grant expenditures was after review, available, but not on a timely basis. It was often difficult to determine who was in charge of specific grants. We recommend that at a minimum, the files listed below be maintained in the grants coordinator's office. The filing system may be kept in greater detail or added to, but these files should be well organized and easily accessible. If files must be removed from the office, copies should be made, with the original files remaining in one location. The following describes the minimum of files that should be maintained:

1. **Grant Application/Award File.** This file should contain the original application, the grant award, and all subsequent budget amendments and approvals, all filed in date order.
2. **Requests for Funds.** All requests for funds should be kept in a separate folder in date order. A copy of the original request for funds should be kept and either replaced with the approved request or stapled to the back of the approved request. Documentation should also be included to support all requests for funds. Documentation would be in the form of invoices or payroll registers, since all requests will generally be for reimbursement of funds. This documentation may be filed in a separate folder, if necessary, depending on the extent of the documentation required. We recommend that documentation for expenditures be compiled on a monthly basis, and that requests for funds not be made until documentation is on file.
3. **Financial/Performance Reports.** Required financial reports and performance reports (as required by the grantor) should be filed in a separate folder, with the exception of requests for funds noted above, that are used as a report of expenditures to-date.
4. **Grants Management Reports.** These are internal reports, such as the ledger for keeping track of funds requested, and the balance of federal funds available. These reports are described in more detail below in Finding 98-M2.

**Corrective Action Planned:**

The above recommendations are now being implemented. The Chief Financial Officer will assist in making the required changes, and will monitor compliance to recommendations.

**Name of Contact Person:**

Sissy Daigle, Chief Financial Officer  
Tangipahoa Parish Sheriff's Office  
(504) 748-8147

**Anticipated Completion Date:**

Actions to comply to the above recommendations have already begun, with full compliance in the next two months.



**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 16**  
**(Continued)**

**Corrective Action Plan for Current Year Audit Findings**  
**For the Year Ended June 30, 1998**

Reference Number: 98-M2

**Description of Finding:**

During the financial audit for fiscal year ending June 30, 1998, we noted that a centralized record is not maintained of federal funds requested and received, and that documentation for expenditures and local matches for federal grant programs is either located at numerous locations or only compiled when requested. Since there has been significant growth in federal funding for the Tangipahoa Parish Sheriff's Office, we recommend that secondary controls, consisting of review and approval by a separate financial officer, be added for grants management, as follows:

- 1) **Grant approvals.** Copies of all grant awards and subsequent budget amendments should be forwarded to the financial officer for approval prior to submission to the funding agency. All grant awards and approved budget amendments would also be forwarded to the financial officer.
- 2) **Requests for Funds.** We recommend that all requests for funds be approved and initialed by the financial officer. As with grant approvals, all copies of approved documents, consisting of approved requests for funds, copies of checks, and/or proof of transfer of funds, be forwarded to the financial officer.
- 3) **Grants Management Reports.** We recommend that a control ledger be maintained for each grant, consisting of a record of the funds approved, funds requested, funds received, and funds expended. The control ledger should be supported by and easily traceable to documentation, such as monthly payroll registers. Financial reports should also be maintained documenting expenditures to meet the local match requirement. Management of the Tangipahoa Parish Sheriff's Office should specify the employee(s) responsible for preparing the required financial reports, but all financial reporting should be centralized through the designated financial officer.

**Corrective Action Planned:**

The above recommendations are now being implemented. The Chief Financial Officer will assist in making the required changes, and will monitor compliance to recommendations.

**Name of Contact Person:**

Sissy Daigle, Chief Financial Officer  
Tangipahoa Parish Sheriff's Office  
(504) 748-8147

**Anticipated Completion Date:**

Actions to comply to the above recommendations have already begun. We expect final implementation of the proposed improvements in internal control, by January 31, 1999.

**TANGIPAHOA PARISH SHERIFF**  
**Amite, Louisiana**

**Schedule 17**

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

**I. Type of Report Issued on the Financial Statements.**

An unqualified opinion was issued on the financial statements for the Tangipahoa Parish Sheriff's Office.

**II. Disclosure of Reportable Conditions in Internal Control.**

Reportable Conditions were disclosed within the Summary Schedule of Prior Year Audit Findings as Reference 97-1, and as Reference 98-1 within the Correction Action Plan for Current Year Audit Findings . None of the Reportable Conditions noted were material weaknesses

**III. Disclosure of noncompliance material to the financial statements.**

There were no material instances of noncompliance, material to the financial statements, disclosed by the audit of the financial statements of the Tangipahoa Parish Sheriff's Office.

**IV. Disclosure of Reportable Conditions in Internal Control over Major Programs.**

There were no Reportable Conditions for Major Programs for the Tangipahoa Parish Sheriff's Office, for the fiscal year ending June 30, 1998.

**V. Type of Report Issued for Major Programs.**

Unqualified.

**VI. Disclosure of Audit Findings Required to be Reported under *S*\_\_\_\_.510 *Audit Findings*.**

No findings to be reported under *S*\_\_\_\_.510 *Audit Findings*.

**VII. Identification of Major Programs.**

The Major Program identified for the Tangipahoa Parish Sheriff's Office, for the fiscal year ending June 30, 1998, was the U.S. Department of Justice COPS Ahead Program (CFDA # 16.710).

**VIII. Dollar Threshold to Distinguish Between Type "A" and Type "B" programs.**

Expenditures of \$300,000.

**IX. Statement as to Whether the Auditee qualified as Low-Risk Auditee under *S*\_\_\_\_.530.**

Yes. The Tangipahoa Parish Sheriff's Office qualified as a low-risk auditee under the provisions of *S*\_\_\_\_.530.

**X. Findings which must be Reported in accordance with GAGAS.**

Findings were disclosed within the Summary Schedule of Prior Year Audit Findings as Reference 97-1, and as Reference 98-1 within the Correction Action Plan for Current Year Audit Findings .

**XI. Findings and Questioned Costs for Federal Awards.**

There were no findings or questioned costs for Tangipahoa Parish Sheriff's office for year ending June 30, 1998.

Bruce C. Harrell, CPA

Warren A. Wool, CPA  
Michael P. Estay, CPA  
Dale H. Jones, CPA  
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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***

The Honorable Sheriff, J. Edward Layrisson  
Parish of Tangipahoa  
Amite, Louisiana

We have audited the financial statements of Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 9, 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 Tangipahoa 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, noncompliance 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as item 97-1.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Tangipahoa 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 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 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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Tangipahoa Parish Sheriff's Office in a separate letter dated October 9, 1998.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agent. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell and Company, CPAs  
A Professional Accounting Corporation  
Kentwood, Louisiana  
October 9, 1998

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Sheriff, J. Edward Layrisson  
Parish of Tangipahoa  
Amite, Louisiana

**Compliance**

We have audited the compliance of the Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. The Tangipahoa Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Tangipahoa Parish Sheriff's management. Our responsibility is to express an opinion on the Tangipahoa Parish Sheriff's compliance based on our audit.

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

In our opinion, the Tangipahoa Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998. However, the results of our auditing procedures disclosed immaterial instances that are described as management recommendations in the accompanying Corrective Action Plan for Current Year Audit Findings as items 98-M1 and 98-M2.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agent. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell and Company, CPAs  
A Professional Accounting Corporation

Kentwood, Louisiana  
October 9, 1998

