

# GRANT PARISH SHERIFF

COLFAX, LOUISIANA

JUNE 30, 1999 AND 1998

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Release Date 1-26-00

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
JUNE 30, 1999 and 1998**

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GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
JUNE 30, 1999 and 1998

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable L.R. Hataway
Grant Parish Sheriff
Colfax, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the Grant Parish Sheriff, Colfax, Louisiana, as of June 30, 1999, and for each of the two years in the period ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the Grant Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 in the first paragraph present fairly, in all material respects, the financial position of the Grant Parish Sheriff, Colfax, Louisiana, as of June 30, 1999, and the results of its operations for each of the two years in the period ended June 30, 1999, in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the individual funds and account groups of the Grant Parish Sheriff as of June 30, 1999, and the results of its operations of such funds for each of the two years in the period ended June 30, 1999, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 1, 1999, on our consideration of the Grant Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The year 2000 supplementary information on page 32 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and the presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance

MARVIN A. JUNEAU, C.P.A. | ROBERT L. LITTON, C.P.A. | REBECCA B. MORRIS, C.P.A.
N. FRED RANDOW, C.P.A. | ROBERT W. OYDRAK, C.P.A. | MICHAEL A. JUNEAU, C.P.A.
ERNEST F. SASSER, C.P.A. | DALE P. DE SELLE, C.P.A. | I. PAUL HOOD, C.P.A.



1419 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200
PH: (318) 443-1893 • FAX: (318) 443-2515



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PAYNE, MOORE & HERRINGTON, LLP

The Honorable L.R. Hataway  
Grant Parish Sheriff  
Colfax, Louisiana

that Grant Parish Sheriff is or will become year 2000 compliant, that the Grant Parish Sheriff's year 2000 efforts will be successful in whole or in part, or that parties with whom the Grant Parish Sheriff does business are or will become year 2000 compliant.

*Payne, Moore & Herrington, LLP*  
Certified Public Accountants

December 1, 1999

## GENERAL PURPOSE FINANCIAL STATEMENTS

The general purpose financial statements include all funds and account groups of Grant Parish Sheriff and are designed to provide an overview of the financial position and results of operations for the entity as a whole. Additional information in the form of combining, individual fund, and account group financial statements is included elsewhere in this report to the extent such presentation expands on the financial information presented in the general purpose financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUP  
JUNE 30, 1999

EXHIBIT A

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES		ACCOUNT GROUP		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	AGENCY FUNDS	GENERAL	FIXED ASSETS			
<b>ASSETS AND OTHER DEBITS</b>									
<b>ASSETS</b>									
Cash	\$ 1,063,721	\$ 41,492	\$ 475,023	\$ 325,343	\$	\$	\$	\$	1,905,579
Receivables									
Intergovernmental	231,447	12,173							243,620
Accounts and other	1,174			4,604					5,778
Fees, charges, and commissions	1,577	4,932							6,509
Due from other funds	14,990								14,990
General fixed assets	-	-	-	-	913,289				913,289
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 1,312,909</b>	<b>\$ 58,597</b>	<b>\$ 475,023</b>	<b>\$ 329,947</b>	<b>\$ 913,289</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>3,089,765</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>									
<b>LIABILITIES</b>									
Accounts payable	\$ 18,991	\$ 151	\$	\$	\$	\$	\$	\$	19,142
Payroll withholdings	10,852								10,852
Due to other funds		7,686		7,304					14,990
Due to taxing bodies and others				322,643					322,643
Total Liabilities	29,843	7,837	-	329,947	-	-	-	-	367,627
<b>EQUITY AND OTHER CREDITS</b>									
Investment in general fixed assets					913,289				913,289
Fund balances									
Unreserved - Undesignated	1,283,066	50,760	475,023						1,808,849
Total Equity and Other Credits	1,283,066	50,760	475,023	-	913,289				2,722,138
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 1,312,909</b>	<b>\$ 58,597</b>	<b>\$ 475,023</b>	<b>\$ 329,947</b>	<b>\$ 913,289</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>3,089,765</b>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED JUNE 30, 1999

EXHIBIT B

	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	TOTALS (MEMORANDUM ONLY)
<b>REVENUES</b>				
Tax - ad valorem and sales	\$ 1,507,654	\$	\$	\$ 1,507,654
Intergovernmental	515,168	20,685		535,853
Fees, charges, and commissions	198,996	59,026		258,022
Interest	17,430	980	4,605	23,015
Other	14,248			14,248
<b>Total Revenues</b>	<u>2,253,496</u>	<u>80,691</u>	<u>4,605</u>	<u>2,338,792</u>
<b>EXPENDITURES</b>				
Current				
Personnel services and benefits	1,241,585	7,686		1,249,271
Operating services	152,416	30,207		182,623
Repairs and maintenance	50,717			50,717
Insurance	83,036			83,036
Materials and supplies	69,042			69,042
Other operating expenses		25,714	121	25,835
Capital outlay	102,180	21,176		123,356
<b>Total Expenditures</b>	<u>1,698,976</u>	<u>84,783</u>	<u>121</u>	<u>1,783,880</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	554,520	(4,092)	4,484	554,912
<b>OTHER FINANCING SOURCES (USES)</b>				
Sales of assets	21,805			21,805
Operating transfers in (out)	(276,135)	6,135	270,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>(254,330)</u>	<u>6,135</u>	<u>270,000</u>	<u>21,805</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	300,190	2,043	274,484	576,717
<b>FUND BALANCES, BEGINNING OF YEAR</b>	982,876	48,717	200,539	1,232,132
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,283,066</u>	<u>\$ 50,760</u>	<u>\$ 475,023</u>	<u>\$ 1,808,849</u>

The accompanying notes are an integral part of the financial statements.



GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED JUNE 30, 1998

EXHIBIT C

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTALS (MEMORANDUM ONLY)
<b>REVENUES</b>					
Tax - ad valorem and sales	\$ 1,382,872	\$	\$	\$	\$ 1,382,872
Intergovernmental	476,328	16,992			493,320
Fees, charges, and commissions	158,604	55,759			214,363
Interest	13,678	869	357	752	15,656
Other	15,096				15,096
Total Revenues	2,046,578	73,620	357	752	2,121,307
<b>EXPENDITURES</b>					
Current					
Personnel services and benefits	1,122,502	13,757			1,136,259
Operating services	170,811	29,532			200,343
Repairs and maintenance	61,067				61,067
Insurance	88,978				88,978
Materials and supplies	78,182	20			78,202
Other operating expenses		24,911	80	110	25,101
Capital outlay	204,632	10,996			215,628
Debt service			140,135		140,135
Total Expenditures	1,726,172	79,216	140,215	110	1,945,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	320,406	(5,596)	(139,858)	642	175,594
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	2,908				2,908
Operating transfers in (out)	(194,426)	5,129	2,191	187,106	-
Total Other Financing Sources (Uses)	(191,518)	5,129	2,191	187,106	2,908
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	128,888	(467)	(137,667)	187,748	178,502
FUND BALANCES, BEGINNING OF YEAR	853,988	49,184	137,667	12,791	1,053,630
<b>FUND BALANCES, END OF YEAR</b>	\$ 982,876	\$ 48,717	\$ -	\$ 200,539	\$ 1,232,132

The accompanying notes are an integral part of the financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1999

EXHIBIT D

	GENERAL FUND			SPECIAL REVENUE FUNDS			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	
<b>REVENUES</b>							
Tax - ad valorem and sales	\$ 1,404,800	\$ 1,507,654	\$ 102,854	\$	\$	\$	
Intergovernmental	482,765	515,168	32,403	26,918	20,685	(6,233)	
Fees, charges, and commissions	201,000	198,996	(2,004)	58,874	59,026	152	
Interest	18,000	17,430	(570)	984	980	(4)	
Other	15,355	14,248	(1,107)				
<b>Total Revenues</b>	<b>2,121,920</b>	<b>2,253,496</b>	<b>131,576</b>	<b>86,776</b>	<b>80,691</b>	<b>(6,085)</b>	
<b>EXPENDITURES</b>							
<b>Current</b>							
Personnel services and benefits	1,296,016	1,241,585	54,431	20,200	7,686	12,514	
Operating services	163,175	152,416	10,759	30,207	30,207	-	
Repairs and maintenance	56,200	50,717	5,483				
Insurance	80,500	83,036	(2,536)				
Materials and supplies	74,700	69,042	5,658				
Other operating expenses		102,180	53,178	28,635	25,714	2,921	
Capital outlay	155,358			26,944	21,176	5,768	
<b>Total Expenditures</b>	<b>1,825,949</b>	<b>1,698,976</b>	<b>126,973</b>	<b>105,986</b>	<b>84,783</b>	<b>21,203</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>295,971</b>	<b>554,520</b>	<b>258,549</b>	<b>(19,210)</b>	<b>(4,092)</b>	<b>15,118</b>	
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of assets	22,000	21,805	(195)				
Operating transfers in (out)							
General Fund				8,135	6,135	(2,000)	
Capital Project Fund	(270,000)	(270,000)	-				
Special Revenue Funds	(6,135)	(6,135)	-				
Total Other Financing Sources (Uses)	(254,135)	(254,330)	(195)	8,135	6,135	(2,000)	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>41,836</b>	<b>300,190</b>	<b>258,354</b>	<b>(11,075)</b>	<b>2,043</b>	<b>13,118</b>	
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>982,876</b>	<b>982,876</b>	<b>-</b>	<b>58,529</b>	<b>48,717</b>	<b>(9,812)</b>	
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 1,024,712</b>	<b>\$ 1,283,066</b>	<b>\$ 258,354</b>	<b>\$ 47,454</b>	<b>\$ 50,760</b>	<b>\$ 3,306</b>	

The accompanying notes are an integral part of the financial statements

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1998

EXHIBIT E

	GENERAL FUND		SPECIAL REVENUE FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<b>REVENUES</b>					
Tax - ad valorem and sales	\$ 1,349,275	\$ 1,382,872	\$ 33,597	\$ -	\$ (1,414)
Intergovernmental	452,758	476,328	23,570	16,992	559
Fees, charges, and commissions	164,675	158,604	(6,071)	55,759	69
Interest	14,000	13,678	(322)	869	
Other	30,909	15,096	(15,813)		
Total Revenues	2,011,617	2,046,578	34,961	73,620	(786)
<b>EXPENDITURES</b>					
Current					
Personnel services and benefits	1,187,324	1,122,502	64,822	13,170	(587)
Operating services	174,690	170,811	3,879	30,000	468
Repairs and maintenance	65,800	61,067	4,733		
Insurance	91,425	88,978	2,447		
Materials and supplies	77,816	78,182	(366)	500	480
Other operating expenses				27,683	2,772
Capital outlay	207,950	204,632	3,318	13,905	2,909
Total Expenditures	1,805,005	1,726,172	78,833	85,258	6,042
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	206,612	320,406	113,794	(10,852)	5,256
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	3,015	2,908	(107)		
Operating transfers in (out)					
General Fund				5,129	5,129
Capital Projects Fund	(200,000)	(187,106)	12,894		
Special Revenue Funds	(6,527)	(5,129)	1,398		
Debt Service Fund	(3,100)	(2,191)	909		
Total Other Financing Sources (Uses)	(206,612)	(191,518)	15,094	5,129	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	-	128,888	128,888	(5,723)	5,256
<b>FUND BALANCES, BEGINNING OF YEAR</b>	853,988	853,988	-	49,184	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 853,988	\$ 982,876	\$ 128,888	\$ 43,461	\$ 5,256

The accompanying notes are an integral part of the financial statements.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**1. NATURE OF ACTIVITIES AND 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 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, et cetera.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of Grant Parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, 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 taxes, state revenue sharing funds, sportsman's licenses, sales taxes, and fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Grant 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 Grant Parish Sheriff's accounting policies are described below.

**A. REPORTING ENTITY**

In evaluating how to define the Grant Parish Sheriff, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are the capacity for the organization to have its own name; the right of the organization to sue and be sued by in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the Grant Parish Sheriff.

For financial reporting purposes, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes funds which are controlled by or dependent upon the Grant Parish Sheriff.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**B. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

**GOVERNMENTAL FUNDS**

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

**GENERAL FUND**

The General Fund, as provided by Louisiana Revised Statute 33:1422, 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 revenues is an ad valorem tax levied by the law enforcement district, and a sales tax effective January 1, 1995. Other sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, contract work for private and public entities, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

**SPECIAL REVENUE FUNDS**

**E-911 FUND**

The E-911 Fund is used to account for revenue collected and expenditures made in the operation of the Grant Parish emergency "911" system.

**TASK FORCE FUND**

This fund is used to account for operations of a multi-jurisdictional task force for drug enforcement within the boundaries of Grant Parish.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**DEBT SERVICE FUND**

This fund is used to accumulate and account for resources for and payment of principal and interest of the Certificates of Indebtedness, Series 1995, as they mature. The certificates were paid in full during fiscal year ended June 30, 1998.

**CAPITAL PROJECTS FUND**

This fund is used to account for the general fund appropriations, and the related expenditures of such funds for acquisition of general fixed assets to include an administration building.

**FIDUCIARY FUNDS**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government.

**AGENCY FUNDS**

These funds are comprised of the Sheriff's Civil Fund, the Tax Collector Fund, and the Bonds and Fines Fund. They consist of monies deposited for civil suits, taxes, appearance bonds and fees. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as prescribed by statute.

**ACCOUNT GROUPS**

**GENERAL FIXED ASSETS**

Fixed assets used in governmental fund operations are accounted for in the General Fixed Asset Account Group. All additions and retirements of fixed assets are recorded in this account group.

**GENERAL LONG-TERM DEBT**

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group.

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

**C. BASIS OF ACCOUNTING**

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

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes and sales taxes as available if they are collected within 60 days after the fiscal year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual are ad valorem taxes, sales taxes, interest revenue, charges, commissions, and fees for service.

The Sheriff reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the entity before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the entity has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**D. BUDGETS**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General and Special Revenue Funds.

The budgets were prepared on a modified accrual basis of accounting and were adopted as required by Louisiana Revised Statutes. The budgeted amounts, as presented, reflect any amendments made during the presented years. All annual appropriations lapse at fiscal year end. Budgets are adopted on a functional basis. The overall level of control is on a fund basis.

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

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**E. CASH**

Cash includes amounts in demand deposits.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time deposits with state banks organized under Louisiana law or national banks having their principal offices in Louisiana.

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

**G. INVENTORIES**

Purchases of various operating supplies are recorded as expenditures at the time purchased. Inventory, if any, is not material to the financial statements.

**H. FIXED ASSETS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in the governmental funds, and the related assets are reported in the General Fixed Assets Account Group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

General fixed assets provided by the Grant Parish Police Jury are not recorded on the financial statements of the Grant Parish Sheriff.

**I. COMPENSATED ABSENCES**

Leave from assigned duties for vacation, illness, and for personal reasons is extended to all permanent, full time employees. The leave policy does not provide for accumulation of such leave nor does it provide for payments in lieu of such leave.

**J. LONG-TERM OBLIGATIONS**

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.



**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**K. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are normally recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity, if any, are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

**L. AD VALOREM TAXES**

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November and actually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. As the tax collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Grant Parish.

For the years ended June 30, 1999 and 1998, taxes of 27.59 mills were levied on property with assessed values totaling \$26,491,218 and \$24,906,540, respectively. All taxes are accounted for as General Fund revenues.

**M. SUPPLEMENTAL WAGES**

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenue and personnel services and benefits.

**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 at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**O. MEMORANDUM ONLY - TOTAL COLUMNS**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**2. CASH**

Under state law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At June 30, 1999, the Sheriff has cash and cash equivalents (book balances) totaling \$1,905,579 as follows:

Demand deposits	\$1,904,954
Petty cash	<u>625</u>
Total	\$1,905,579

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. Cash and cash equivalents (bank balances) at June 30, 1999, are secured as follows:

Bank balances	\$1,963,973
Federal deposit insurance	\$ 200,000
Pledged securities (uncollateralized)	<u>2,454,013</u>
Total	\$2,654,013

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the Sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledge securities within 10 days if notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

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

Amounts due from and to other funds at June 30, 1999, consist of the following:

	<u>DUE FROM OTHER FUNDS</u>	<u>DUE TO OTHER FUNDS</u>
General Fund	\$ 14,990	\$
Special Revenue Funds		
Task Force Fund		7,686
Agency Funds		
Sheriff's Civil Fund		(6)
Tax Collector Fund		3,023
Bonds and Fines Fund		<u>4,287</u>
	<u>\$ 14,990</u>	<u>\$ 14,990</u>

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**4. GENERAL FIXED ASSETS**

The following is a summary of changes in the General Fixed Assets Account Group during the two years in the period ended June 30, 1999:

	<u>BUILDINGS</u>	<u>VEHICLES</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
Balance, July 1, 1997	\$ 43,327	\$ 426,535	\$ 328,657	\$ 798,519
Additions	550	149,770	25,533	175,853
Deductions	<u>          </u>	<u>(44,542)</u>	<u>(6,800)</u>	<u>(51,342)</u>
Balance, June 30, 1998	43,877	531,763	347,390	923,030
Additions	29,737	127,550	32,219	189,506
Deductions	<u>          </u>	<u>(189,747)</u>	<u>(9,500)</u>	<u>(199,247)</u>
Balance, June 30, 1999	\$ 73,614	\$ 469,566	\$ 370,109	\$ 913,289

**5. GENERAL LONG-TERM DEBT**

General long-term debt outstanding on July 1, 1997, consisted solely of an outstanding balance of Certificates of Indebtedness, Series 1995, in the amount of \$135,492. The indebtedness was dated March 16, 1995, matures serially, and bears interest at the rate of 6.7%, payable semi-annually. The certificates of indebtedness were issued for the purpose of acquiring vehicles and other law enforcement equipment and to pay the costs incurred in connection with the issuance. The Certificates were secured and payable solely from the pledge and dedication of the excess of annual revenues, above statutory, necessary and usual charges in each of the fiscal years during which the Certificates were outstanding. The following is a summary of changes in general long-term debt during the two years in the period ended June 30, 1999.

Balance, July 1, 1997	\$ 135,492
Additions	-0-
Deductions	<u>(135,492)</u>
Balance, June 30, 1998	\$ -0-

The outstanding certificates of indebtedness were paid in full on September 2, 1997.

**6. DEDICATION OF PROCEEDS - SALES AND USE TAX**

Proceeds from the one percent (1%) sales tax effective January 1, 1995, granted by a majority of the votes cast in favor of the proposition during a special election held during 1994, is dedicated to pay salaries and related benefits to employees of the Grant Parish Sheriff, and to purchase, lease, operate, and maintain vehicles, furniture, fixtures, and equipment utilized by the Grant Parish Sheriff's office in carrying out its public duties. The sales tax is for a period of five (5) years and encompasses Grant Parish. The sales tax was renewed by voter approval during the current reporting period.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

**7. CHANGES IN AGENCY FUND BALANCES**

The following is a summary of changes in agency fund balances due to taxing bodies and others for each of the two years in the period ended June 30, 1999.

	TAX COLLECTOR FUND	SHERIFF'S CIVIL FUND	BONDS AND FINES FUND	TOTAL
Balance, July 1, 1997	\$ 24,104	\$ 7,738	\$ 29,133	\$ 60,975
Additions	4,780,995	169,862	337,957	5,288,814
Reductions	(4,630,405)	(131,621)	(335,843)	(5,097,869)
Balance, June 30, 1998	174,694	45,979	31,247	251,920
Additions	6,751,952	205,056	314,726	7,271,734
Reductions	(6,645,355)	(241,537)	(314,119)	(7,201,011)
Balance, June 30, 1999	\$ 281,291	\$ 9,498	\$ 31,854	\$ 322,643

**8. PENSION PLAN**

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

All sheriffs and full time deputies who meet the statutory criteria as to age and physical condition at the time of original employment are required to participate in the System. Effective July 1, 1995, non-commissioned sheriff's office employees may be members of the Fund. 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 percent 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 for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. The annual accrual rate is increased by .25 percent for service rendered on or after January 1, 1980. After reductions for optional payment form (i.e. joint and survivor annuities), this benefit may not exceed 100 percent of the final-average salary. Final-average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after 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 the ages of 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, disability and survivor benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance, any member who has twelve or more years of service and is at least age fifty-five, or who has thirty or more years service and is at least age fifty-three, may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

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 one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 8.7 percent of their salaries to the System and requires an employer contribution equal to 5 percent of each covered employee's salary.

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to "Sheriff's Pension and Relief Fund, P.O. Box 3163, Monroe, LA. 71210-3163".

The Sheriff made the following required contributions to the pension plan:

<u>YEAR ENDING</u>	
06/30/99	\$ 44,274
06/30/98	48,979
06/30/97	50,030

**9. EXPENSES OF THE SHERIFF PAID BY OTHERS**

The Grant Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.

**10. RISK MANAGEMENT**

The Sheriff department is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff participates in a statewide public entity risk pool as outlined below. Settled claims did not exceed coverage for any of the past two years.

	<u>LIMITS OF COVERAGE</u>
Public entity risk pool	
Auto liability	
Bodily injury	\$100/300,000
Property damage	100,000
Medical payments	2,000
Uninsured motorists	25/50,000
Excess automotive liability	500,000
Law enforcement officers' liability	1,000,000

The Sheriff pays an annual premium to the public risk entity pool. The pool is self-sustaining through member premiums. The Sheriff reports all of its risk management activities and covers all other losses and expenses of risk management through the General Fund.

**GRANT PARISH SHERIFF  
COLFAX, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999 AND 1998**

The office of the Grant Parish Sheriff is presently named as defendant in several ongoing legal matters. Legal counsel has reported that investigation and discovery in these matters are not complete; therefore, no opinion can be given as to the probable outcome of the suits. In the opinion of the Sheriff, any adverse judgements that may be awarded plus cost of defense is adequately covered by insurance.

**11. SUPPLEMENTAL PAY**

Certain employees meeting statutory qualifications receive supplemental pay directly from the State of Louisiana. Supplemental pay in the amount of \$84,758 and \$77,824 was paid for the years ending June 30, 1999 and 1998, respectively.

**COMBINING, INDIVIDUAL FUND, AND ACCOUNT  
GROUP FINANCIAL STATEMENTS**

**SPECIAL REVENUE FUNDS**



GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1999

EXHIBIT F-1

	E-911 FUND	TASK FORCE FUND	TOTAL
<b>ASSETS</b>			
Cash	\$ 30,880	\$ 10,612	\$ 41,492
Receivables			
Intergovernmental		12,173	12,173
Charges for services	4,932	-	4,932
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 35,812</u></b>	<b><u>\$ 22,785</u></b>	<b><u>\$ 58,597</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	151	-	151
Due to General Fund	-	7,686	7,686
Total Liabilities	151	7,686	7,837
<b>FUND EQUITY</b>			
Fund Balance - unreserved - undesignated		15,099	50,760
<b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b>	<b><u>\$ 35,812</u></b>	<b><u>\$ 22,785</u></b>	<b><u>\$ 58,597</u></b>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 1999 AND 1998

EXHIBIT F-2

	JUNE 30, 1999		JUNE 30, 1998		
	E-911 FUND	TASK FORCE FUND	TOTAL	E-911 FUND TASK FORCE FUND TOTAL	
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 20,685	\$ 20,685	\$ - \$ 16,992	\$ 16,992
Fees, charges, and commissions	59,026	-	59,026	55,759	55,759
Interest	980	-	980	819	869
<b>Total Revenues</b>	<b>60,006</b>	<b>20,685</b>	<b>80,691</b>	<b>56,578</b>	<b>17,042</b>
<b>EXPENDITURES</b>					
Current					
Personnel services and benefits		7,686	7,686		13,757
Operating services	30,207	-	30,207	29,532	29,532
Materials and supplies		-	-		20
Other operating expenses	18,337	7,377	25,714	18,713	6,198
Capital outlay	21,176	-	21,176	9,166	1,830
<b>Total Expenditures</b>	<b>69,720</b>	<b>15,063</b>	<b>84,783</b>	<b>57,411</b>	<b>21,805</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(9,714)</b>	<b>5,622</b>	<b>(4,092)</b>	<b>(833)</b>	<b>(4,763)</b>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in General Fund	-	6,135	6,135	-	5,129
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(9,714)</b>	<b>11,757</b>	<b>2,043</b>	<b>(833)</b>	<b>366</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>45,375</b>	<b>3,342</b>	<b>48,717</b>	<b>46,208</b>	<b>2,976</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 35,661</b>	<b>\$ 15,099</b>	<b>\$ 50,760</b>	<b>\$ 45,375</b>	<b>\$ 3,342</b>
					<b>\$ 48,717</b>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA

E-911 SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 1999 AND 1998

EXHIBIT F-3

	JUNE 30, 1999		JUNE 30, 1998		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<b>REVENUES</b>					
Fees, charges, and commissions	\$ 58,874	\$ 59,026	\$ 55,200	\$ 55,759	\$ 559
Interest	984	980	800	819	19
Total Revenues	59,858	60,006	56,000	56,578	578
<b>EXPENDITURES</b>					
Current					
Operating services	30,207	30,207	30,000	29,532	468
Other operating expenses	18,458	18,337	18,250	18,713	(463)
Capital outlay	19,926	21,176	12,075	9,166	2,909
Total Expenditures	68,591	69,720	60,325	57,411	2,914
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(8,733)	(9,714)	(4,325)	(833)	3,492
<b>FUND BALANCES, BEGINNING OF YEAR</b>	45,375	45,375	46,208	46,208	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 36,642	\$ 35,661	\$ 41,883	\$ 45,375	\$ 3,492

The accompanying notes are an integral part of the financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
TASK FORCE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
YEARS ENDED JUNE 30, 1999 AND 1998

EXHIBIT F-4

	JUNE 30, 1999		JUNE 30, 1998		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	(UNFAVORABLE)
<b>REVENUES</b>					
Intergovernmental	\$ 26,918	\$ 20,685	\$ (6,233)	\$ 16,992	\$ (1,414)
Interest	-	-	-	50	50
Total Revenues	26,918	20,685	(6,233)	17,042	(1,364)
<b>EXPENDITURES</b>					
Current					
Personnel services and benefits	20,200	7,686	12,514	13,170	(587)
Material and supplies			-	500	480
Other operating expenses	10,177	7,377	2,800	9,433	3,235
Capital outlay	7,018	-	7,018	1,830	-
Total Expenditures	37,395	15,063	22,332	24,933	3,128
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(10,477)	5,622	16,099	(4,763)	1,764
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (out)					
General Fund	8,135	6,135	(2,000)	6,527	(1,398)
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	(2,342)	11,757	14,099	-	366
<b>FUND BALANCES, BEGINNING OF YEAR</b>	3,342	3,342	-	2,976	-
<b>FUND BALANCES, END OF YEAR</b>	\$ 1,000	\$ 15,099	\$ 14,099	\$ 2,976	\$ 366

The accompanying notes are an integral part of the financial statements.

**AGENCY FUNDS**

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
AGENCY FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1999

EXHIBIT G-1

	TAX COLLECTOR FUND	SHERIFF'S CIVIL FUND	BONDS AND FINES FUND	TOTAL
ASSETS				
Cash	\$ 279,710	\$ 9,492	\$ 36,141	\$ 325,343
Receivables				
Accounts and other	<u>4,604</u>	<u>-</u>	<u>-</u>	<u>4,604</u>
<u>TOTAL ASSETS</u>	<u>\$ 284,314</u>	<u>\$ 9,492</u>	<u>\$ 36,141</u>	<u>\$ 329,947</u>
LIABILITIES				
Due to taxing bodies and others	\$ 281,291	\$ 9,498	\$ 31,854	\$ 322,643
Due to other funds	<u>3,023</u>	<u>(6)</u>	<u>4,287</u>	<u>7,304</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 284,314</u>	<u>\$ 9,492</u>	<u>\$ 36,141</u>	<u>\$ 329,947</u>

The accompanying notes are an integral part of the financial statements.

GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
AGENCY FUNDS  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
YEAR ENDED JUNE 30, 1999 AND 1998

EXHIBIT G-2

	TAX COLLECTOR FUND				SHERIFF'S CIVIL FUND				BONDS AND FINES FUND				
	BALANCE 07/01/1997	ADDITIONS	DEDUCTIONS	BALANCE 06/30/1998	ADDITIONS	DEDUCTIONS	BALANCE 06/30/1998	ADDITIONS	DEDUCTIONS	BALANCE 06/30/1999	ADDITIONS	DEDUCTIONS	BALANCE 06/30/1999
<b>ASSETS</b>													
Cash	\$ 27,738	\$ 4,782,787	\$ (4,633,982)	\$ 176,543	\$ 4,782,787	\$ (4,633,982)	\$ 176,543	\$ 6,751,926	\$ (6,648,759)	\$ 279,710	\$ 6,751,926	\$ (6,648,759)	\$ 279,710
Other receivables	3	737	(3)	737	737	(3)	737	4,299	(432)	4,604	4,299	(432)	4,604
<b>TOTAL ASSETS</b>	<u>27,741</u>	<u>4,783,524</u>	<u>(4,633,985)</u>	<u>177,280</u>	<u>4,783,524</u>	<u>(4,633,985)</u>	<u>177,280</u>	<u>6,756,225</u>	<u>(6,649,191)</u>	<u>284,314</u>	<u>6,756,225</u>	<u>(6,649,191)</u>	<u>284,314</u>
<b>LIABILITIES</b>													
Due to taxing bodies and others	24,104	4,780,995	(4,630,405)	174,694	4,780,995	(4,630,405)	174,694	6,751,952	(6,645,355)	281,291	6,751,952	(6,645,355)	281,291
Due to other funds/other liabilities	3,637	2,526	(3,577)	2,586	2,526	(3,577)	2,586	2,718	(2,281)	3,023	2,718	(2,281)	3,023
<b>TOTAL LIABILITIES</b>	<u>27,741</u>	<u>4,783,521</u>	<u>(4,633,982)</u>	<u>177,280</u>	<u>4,783,521</u>	<u>(4,633,982)</u>	<u>177,280</u>	<u>6,754,670</u>	<u>(6,647,636)</u>	<u>284,314</u>	<u>6,754,670</u>	<u>(6,647,636)</u>	<u>284,314</u>
<b>ASSETS</b>													
Cash	7,738	170,013	(131,764)	45,987	170,013	(131,764)	45,987	205,268	(241,763)	9,492	205,268	(241,763)	9,492
<b>TOTAL ASSETS</b>	<u>7,738</u>	<u>170,013</u>	<u>(131,764)</u>	<u>45,987</u>	<u>170,013</u>	<u>(131,764)</u>	<u>45,987</u>	<u>205,268</u>	<u>(241,763)</u>	<u>9,492</u>	<u>205,268</u>	<u>(241,763)</u>	<u>9,492</u>
<b>LIABILITIES</b>													
Due to taxing bodies and others	7,738	169,862	(131,621)	45,979	169,862	(131,621)	45,979	205,056	(241,537)	9,498	205,056	(241,537)	9,498
Due to General Fund	-	151	(143)	8	151	(143)	8	212	(226)	(6)	212	(226)	(6)
<b>TOTAL LIABILITIES</b>	<u>7,738</u>	<u>170,013</u>	<u>(131,764)</u>	<u>45,987</u>	<u>170,013</u>	<u>(131,764)</u>	<u>45,987</u>	<u>205,268</u>	<u>(241,763)</u>	<u>9,492</u>	<u>205,268</u>	<u>(241,763)</u>	<u>9,492</u>
<b>ASSETS</b>													
Cash	32,811	343,325	(340,270)	35,866	343,325	(340,270)	35,866	319,858	(319,583)	36,141	319,858	(319,583)	36,141
<b>TOTAL ASSETS</b>	<u>32,811</u>	<u>343,325</u>	<u>(340,270)</u>	<u>35,866</u>	<u>343,325</u>	<u>(340,270)</u>	<u>35,866</u>	<u>319,858</u>	<u>(319,583)</u>	<u>36,141</u>	<u>319,858</u>	<u>(319,583)</u>	<u>36,141</u>
<b>LIABILITIES</b>													
Due to taxing bodies and others	29,133	337,957	(335,843)	31,247	337,957	(335,843)	31,247	314,726	(314,119)	31,854	314,726	(314,119)	31,854
Due to General Fund	3,678	5,367	(4,426)	4,619	5,367	(4,426)	4,619	5,132	(5,464)	4,287	5,132	(5,464)	4,287
<b>TOTAL LIABILITIES</b>	<u>32,811</u>	<u>343,324</u>	<u>(340,269)</u>	<u>35,866</u>	<u>343,324</u>	<u>(340,269)</u>	<u>35,866</u>	<u>319,858</u>	<u>(319,583)</u>	<u>36,141</u>	<u>319,858</u>	<u>(319,583)</u>	<u>36,141</u>

The accompanying notes are an integral part of the financial statements.

**GENERAL FIXED ASSETS ACCOUNT GROUP**



GRANT PARISH SHERIFF  
COLFAX, LOUISIANA  
STATEMENT OF GENERAL FIXED ASSETS  
AND CHANGES IN GENERAL FIXED ASSETS  
YEAR ENDED JUNE 30, 1999 AND 1998

EXHIBIT H-1

	BALANCE 07/01/1997	ADDITIONS	REDUCTIONS	BALANCE 06/30/1998	ADDITIONS	REDUCTIONS	BALANCE 06/30/1999
Vehicles	\$ 426,535	\$ 149,770	\$ (44,542)	\$ 531,763	\$ 127,550	\$ (189,747)	\$ 469,566
Building and air condition equipment	43,327	550		43,877	29,737		73,614
Office equipment	18,139	2,615		20,754			20,754
Computer equipment	110,171	9,823	(6,800)	113,194	7,579		120,773
Radio equipment	92,756			92,756			92,756
Portable radio equipment	26,478			26,478	1,700		28,178
Training equipment	2,465			2,465			2,465
Kitchen equipment	6,500			6,500	553		7,053
Phone equipment	8,007			8,007			8,007
Rescue equipment	12,427			12,427	630		13,057
E-911 equipment	16,249	8,066		24,315	20,211	(9,500)	35,026
Law enforcement equipment	33,065	5,029		38,094	1,546		39,640
Jail equipment	2,400			2,400			2,400
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 798,519</b>	<b>\$ 175,853</b>	<b>\$ (51,342)</b>	<b>\$ 923,030</b>	<b>\$ 189,506</b>	<b>\$ (199,247)</b>	<b>\$ 913,289</b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>							
Acquired from General Fund Revenues	\$ 729,543	\$ 164,118	\$ (44,542)	\$ 849,119	\$ 156,045	\$ (189,747)	\$ 815,417
Acquired from Special Revenue Funds	42,484	10,685	(6,800)	46,369	20,211	(9,500)	57,080
Acquired from Capital Projects Fund	26,492			26,492			26,492
Acquired from Other Sources	-	1,050		1,050	13,250		14,300
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 798,519</b>	<b>\$ 175,853</b>	<b>\$ (51,342)</b>	<b>\$ 923,030</b>	<b>\$ 189,506</b>	<b>\$ (199,247)</b>	<b>\$ 913,289</b>

The accompanying notes are an integral part of the financial statements.

**REQUIRED SUPPLEMENTAL INFORMATION**

**GRANT PARISH SHERIFF  
REQUIRED SUPPLEMENTAL INFORMATION  
YEAR 2000 SUPPLEMENTARY INFORMATION  
JUNE 30, 1999 AND 1998**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year ended December 31, 1999.

The Grant Parish Sheriff's Office has completed an assessment of the problem by identifying all of its systems and individual components of its systems. The process of identification of potential problems is however, ongoing. Therefore, the Grant Parish Sheriff is in the remediation stage. With considerable time dedicated to the year 2000 issue, the Grant Parish Sheriff's Office anticipates significant completion of the assessment and remediation by December of 1999. The Grant Parish Sheriff's Office relies on vendors to provide the financial reporting system and for assessment, remediation, testing, and validation of this system as being year 2000 compliant. Testing and validation will be completed in December 1999.

Because of the unprecedented nature of the year 2000 issue, the effects of the year 2000 issue and the success of related remediation efforts can not be absolutely determined until January 1, 2000, and thereafter. Management has taken every possible action within its control to implement and verify year 2000 compatibility. No one can anticipate all the possible problems associated from year 2000 incompatibilities of the various agencies and vendors with which the Grant Parish Sheriff must, by virtue of its office, have contact, and although the Grant Parish Sheriff has made all remediation efforts within its control, the success of the remediation efforts can not be verified until such time as full interaction and verification is made as a result of cooperation with the various agencies and vendors in the year 2000.

See independent auditor's report.

**OTHER REPORT AND INFORMATION REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS*  
AND LOUISIANA GOVERNMENTAL AUDIT GUIDE**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,  
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable L.R. Hataway
Sheriff and Ex Officio Tax Collector
Grant Parish
Colfax, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the Grant Parish Sheriff, Colfax, Louisiana, as of June 30, 1999, and for each of the two years in the period ended June 30, 1999, and have issued our report thereon dated December, 1, 1999. 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 Grant Parish Sheriff's general purpose, combining, individual fund, and account group financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 one instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings and questioned costs as finding 99-01.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Grant 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. However, we noted one matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Grant Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding 99-01.

MARVIN A. JUNEAU, C.P.A.
H. FRED RANBOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DVORAK, C.P.A.
DALE P. DE SELLE, C.P.A.

REBECCA B. MORRIS, C.P.A.
MICHAEL A. JUNEAU, C.P.A.
L. PAUL HODD, C.P.A.



1419 METRO DRIVE • P.O. BOX 13200 • ALEXANDRIA, LA 71315-3200
PH: (318) 443-1893 • FAX: (318) 443-2515



PAYNE, MOORE & HERRINGTON, LLP

The Honorable L.R. Hataway  
Grant Parish Sheriff  
Colfax, Louisiana

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information of the Grant Parish Sheriff, management, and the Legislative Auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

*Payne, Moore & Herrington, LLP*  
Certified Public Accountants

December 1, 1999

**GRANT PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999 AND 1998**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? \_\_\_\_\_ yes                        x   no

Reportable conditions identified that are not considered to be material weaknesses?   x   yes                      \_\_\_\_\_ none reported

Noncompliance material to financial statements notes?   x   yes                      \_\_\_\_\_ no

*Prior Year Audit Findings* Not Applicable

*Management's Corrective Action Plan* Attached

*Federal Awards* Not Applicable

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**FINDING 99-01: SEGREGATION OF PROTEST TAXES COLLECTED**

Criteria: The objective of internal controls are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Also, it is our understanding that LSA-R.S.47:2110 provides that protest taxes collected shall be segregated and held pending outcome of suit.

Condition: During the current year ended, protest taxes were collected and deposited into the normal tax collection bank account and general ledger account. Such taxes were not segregated and were inadvertently distributed to various taxing bodies.

Cause: Protest taxes were not appropriately segregated in accordance with sound accounting procedure and in compliance with LSA-R.S.47:2110.



Recommendation: We recommend that a separate bank account be established and protest taxes deposited directly to this account upon receipt. Interest earned on this account should also be retained in the account pending the outcome of the suit.

Management's response: See management's corrective action plan.

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Not applicable.

**GRANT PARISH SHERIFF  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 1999 AND 1998**

Grant Parish Sheriff, respectively submits the following corrective action plan for the year ended June 30, 1999.

Independent Public Accounting Firm:  
Payne, Moore & Herrington, LLP  
P.O. Box 13200  
Alexandria, LA 71315-3200

Audit period: July 1, 1997 to June 30, 1999

The finding from the June 30, 1999 and 1998 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the report.

**REPORTABLE CONDITION AND NONCOMPLIANCE**

**FINDING 99-01: SEGREGATION OF PROTEST TAXES COLLECTED**

During the current year ended, protest taxes were collected and deposited into the normal tax collection bank account and general ledger account. Such taxes were not segregated and were inadvertently distributed to various taxing bodies.

Recommendation: It is recommended that a separate bank account be established and protest taxes deposited directly to this account upon receipt. Interest earned on this account should also be retained in the account pending the outcome of the suit.

Action taken: Protest taxes have now been deposited in a protest tax account in the sum of \$72,011 along with interest in the amount of \$311.