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NEWIBORGH PARISH SHERIFF

DEBIDOCHE, LOUISIANA

ANNUAL FINANCIAL REPORT

JUNE 30, 1997

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: **SEP 25 1997**

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

Mr. W. Holliswar Bishop
Sheriff and Ex-Officio Tax Collector
Bossiergard Parish Sheriff
Covington, Louisiana

I have audited the accompanying general purpose financial statements of the Bossiergard Parish Sheriff, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossiergard Parish Sheriff. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossiergard Parish Sheriff, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated November 17, 1997 on my consideration of the Bossiergard Parish Sheriff's internal control structure and a report dated November 19, 1997 on its compliance with laws and regulations.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements 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

Mr. M. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Besseregard Parish Sheriff
DeKidder, Louisiana

Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John W. Winkler, CPA
DeKidder, Louisiana
November 28, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

HEALINGFORD TOWNSHIP SHERIFF

COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUP
June 30, 1993

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE
	GENERAL	SPECIAL REVENUE	ENTERPRISE FUND
ASSETS			
Cash and cash equivalents	\$ 812,558	\$ 3,948	\$ 4,861
Inventory	---	---	8,257
Accounts receivable	74,814	---	---
Due from other governmental units	312,183	---	---
Due from other funds	500	---	428
Equipment & machinery (net of depreciation)	---	---	533
Total assets	\$1,212,658	\$ 3,948	\$ 9,276
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 45,851	\$ ---	\$ ---
Due to taxing bodies and others	---	---	---
Due to other funds	---	---	---
Total liabilities	\$ 45,851	\$ ---	\$ ---
Fund equity:			
Investment in general fixed assets	\$ ---	\$ ---	\$ ---
Fund balance:			
Unreserved -			
Undesignated	1,170,815	---	---
Designated for subsequent years expenditures	---	3,568	---
Retained earnings	---	---	9,276
Total fund equity	\$1,170,815	\$ 3,568	\$ 9,276
Total liabilities and fund equity	\$1,212,658	\$ 3,568	\$ 9,276

Statement A

<u>PROPRITARY FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS</u>
<u>GENERAL SERVICE FUND</u>	<u>SUBJECT FUNDS</u>	<u>GENERAL FUND ASSETS</u>	<u>(MEMORANDUM ONLY)</u>
\$ --- --- --- --- --- <u>---</u>	\$ 285,583 --- --- --- --- <u>---</u>	\$ --- --- --- --- --- 1,349,286 <u>1,349,286</u>	\$ 1,335,782 4,257 14,514 --- 319,389 825 --- <u>1,349,815</u>
\$ --- --- <u>---</u>	\$ 285,583 --- 294,658 925 <u>---</u>	\$ --- --- --- --- <u>---</u>	\$ 45,851 --- 294,658 925 --- <u>341,434</u>
\$ --- --- --- <u>---</u>	\$ --- --- --- --- <u>---</u>	\$ 1,349,286 --- --- --- <u>---</u>	\$ 1,349,286 --- 1,193,915 --- 3,548 9,278 <u>2,553,345</u>
\$ --- <u>---</u>	\$ --- <u>---</u>	\$ 1,349,286 <u>1,349,286</u>	\$ 2,877,379 <u>2,877,379</u>

The accompanying notes are an integral part of this statement.

NEWBURNED PARISH SHERIFF

Statement 2

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1997

	General Fund	Special Purpose	Totals (Memorandum Only)
REVENUES			
Taxes:			
Ad valorem	\$ 1,478,392	\$ ---	\$1,478,392
Sales taxes	---	712,802	712,802
Intergovernmental revenues:			
Federal funds	232,368	---	232,368
State funds	181,898	---	181,898
Local funds	56,310	---	56,310
Fees, charges, and commissions for services			
	1,461,472	---	1,461,472
Use of money and property	22,248	2,274	24,524
Miscellaneous	317	---	317
Total revenues	\$ 3,425,868	\$ 715,076	\$4,141,744
EXPENDITURES			
General government -			
Tax collector	\$ 212,209	\$ 469	\$ 212,678
Public safety:			
Administration	454,354	---	454,354
Community services	25,299	---	25,299
Civil services	181,284	---	181,284
Criminal investigation	1,284,783	---	1,284,783
Custody of prisoners	1,194,833	---	1,194,833
Communications	222,886	---	222,886
Contractual services	263,688	---	263,688
Total expenditures	\$ 3,129,471	\$ 469	\$3,129,940
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES			
	\$ (343,603)	\$ 715,607	\$ 371,994
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 18,209	\$ ---	\$ 18,209
Transfers in	788,256	---	788,256
Transfers out	---	(783,600)	(783,600)
Total other financing sources (uses)	\$ 788,256	\$ (783,600)	\$ 4,656
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	\$ 484,853	\$ (67,993)	\$ 416,860
FUND BALANCE, BEGINNING			
	718,282	70,988	789,270
FUND BALANCE, ENDING			
	\$ 1,173,815	\$ 3,585	\$1,177,400

The accompanying notes are an integral part of this statement.

BRADDOCK PARISH SHERIFF

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1997**

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUE			
Taxes:			
Ad valorem	\$1,478,000	\$1,478,000	\$ (4,640)
Sales taxes	----	----	----
Intergovernmental revenues:			
Federal grants:			
Drug Task Force	119,000	120,723	1,723
Office of Emergency Preparedness	14,000	18,398	4,398
Food Distribution Program	225	229	4
La. Highway Safety Commission	3,200	3,200	---
Church Area Program	4,032	4,032	---
Law Enforcement Block Grant	10,657	10,657	---
State Criminal Alien Assistance	78,121	78,121	---
State grants:			
State supplemental pay	183,154	183,000	(402)
D.A.R.E.	20,348	20,348	---
Local funds:			
City of Baskin	30,000	37,945	7,945
3rd District Law Enforcement Planning Council, Inc.	4,210	4,210	---
Law Enforcement Training Tuition	---	765	765
Enhanced 911 Operations	14,000	13,000	(200)
Fees, charges and commissions			
for services:			
Commission on state revenue sharing	150,000	155,381	381
Commission on licenses and fines	110,000	113,700	3,700
Commission on sales tax and license collections	350,000	359,481	9,481
Commission on ad valorem taxes	0,550	0,525	(25)
Commission on fines and bonds	12,365	12,729	364
Commission on sales and seizures	2,810	2,785	(25)
Commission on judicial sales criminal, traffic and civil court fees	40,000	42,000	2,000
civil court fees	70,000	83,700	13,700
Court attendance fees	3,140	3,300	160
Transportation of prisoner fees	0,500	0,500	---
Feeding and keeping prisoner fees (parish)	60,000	60,000	---

Statement C

Special Revenue Fund			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$1,878,000	\$1,878,382	\$ (3,848)
698,983	712,002	13,019	698,983	712,002	13,019
---	---	---	119,099	120,723	1,723
---	---	---	14,000	18,190	4,190
---	---	---	325	339	14
---	---	---	2,308	2,308	---
---	---	---	4,032	4,032	---
---	---	---	18,897	18,897	---
---	---	---	78,121	78,121	---
---	---	---	182,154	181,551	(603)
---	---	---	28,348	28,348	---
---	---	---	38,800	37,848	(952)
---	---	---	4,310	4,310	---
---	---	---	---	788	788
---	---	---	14,800	13,880	(920)
---	---	---	155,800	155,381	(419)
---	---	---	110,800	113,788	2,988
---	---	---	250,800	250,881	81
---	---	---	6,330	6,323	(7)
---	---	---	12,385	13,728	1,343
---	---	---	2,810	2,988	(178)
---	---	---	40,800	42,082	1,282
---	---	---	72,800	83,788	11,088
---	---	---	3,140	3,398	258
---	---	---	6,580	6,598	18
---	---	---	66,000	66,699	699

(Continued)

The accompanying notes are an integral part of this statement.

HEATFIELD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET
 (GASB BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1997

	General Fund		Variances Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Fees, charges and commissions for services:			
Funding and keeping prisoner fees (state and Federal)	\$ 698,800	\$ 698,882	\$ 10,882
Tax notices and advertisement fees	12,190	12,121	(29)
Interest	28,000	28,848	848
Rental income	1,800	1,800	---
Miscellaneous	300	312	112
Total revenues	<u>\$1,379,070</u>	<u>\$1,433,663</u>	<u>\$ 48,598</u>

Statement C

Special Revenue Fund			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$ 100,000	\$ 100,000	\$ 10,000
---	---	---	12,700	12,311	(389)
3,000	3,276	276	23,000	23,834	834
---	---	---	1,000	1,000	---
---	---	---	200	211	11
<u>\$ 281,000</u>	<u>\$ 276,076</u>	<u>\$ 44,924</u>	<u>\$ 141,900</u>	<u>\$ 141,246</u>	<u>\$ 65,654</u>

(Continued)

The accompanying notes are an integral part of this statement.

BERNARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET
 (GAAP BASIS) AND ACTUAL
 Year Ended June 30, 1997

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES			
GENERAL GOVERNMENTAL			
Tax collector	\$ 218,026	\$ 218,332	\$ 306
PUBLIC SAFETY			
Administration	\$ 542,198	\$ 454,356	\$ 87,842
Community services	25,558	25,288	270
Civil services	97,875	101,384	(3,509)
Criminal investigations	1,274,258	1,384,743	(110,485)
Custody of prisoners	1,145,045	1,104,433	40,612
Communications	228,308	227,488	820
Automotive services	388,208	383,820	4,388
Total public safety	\$3,852,148	\$3,256,112	\$ 596,036
Total expenditures	\$3,870,148	\$3,769,431	\$ 100,717
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$ (492,078)	\$ (343,883)	\$ 148,195
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 18,508	\$ 10,388	\$ 8,120
Gifts and donations	500	---	500
Transfers in	775,308	788,358	(13,050)
Transfers out	(11,238)	---	11,238
Total other financing sources (uses)	\$ 782,078	\$ 798,746	\$ 16,668
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	\$ 290,904	\$ 454,863	\$ 163,959
FUND BALANCE, BEGINNING			
	718,962	718,962	---
FUND BALANCE, ENDING			
	\$1,011,308	\$1,173,813	\$ 162,505

Statement C

Special Revenue Fund			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ 469	\$ (469)	\$ 214,006	\$ 213,928	\$ 78
\$ ---	\$ ---	\$ ---	\$ 842,100	\$ 884,384	\$ 42,284
---	---	---	28,500	28,000	500
---	---	---	97,075	101,384	4,309
---	---	---	1,274,258	1,284,783	10,525
---	---	---	1,148,065	1,164,633	16,568
---	---	---	338,308	332,886	5,422
---	---	---	144,288	162,480	18,192
\$ ---	\$ ---	\$ ---	\$1,887,148	\$1,958,312	\$ 71,164
\$ ---	\$ 469	\$ (469)	\$1,871,148	\$1,769,840	\$ 1,012
\$ 301,983	\$ 718,608	\$ 416,625	\$ 309,987	\$ 371,806	\$ 61,819
---	---	---	10,500	10,300	200
---	---	---	500	---	500
---	---	---	778,300	788,358	10,058
1779,860	2283,880	150,020	1721,230	1783,698	62,468
\$1779,860	\$2283,880	\$150,020	\$ 15,070	\$ 15,658	\$ 588
\$ 68,017	\$ 67,391	\$ 626	\$ 224,977	\$ 287,463	\$ 62,486
79,258	79,889	631	789,221	789,221	---
\$ 3,282	\$ 3,528	\$ 246	\$1,814,888	\$1,377,382	\$ 437,506

(Continued)

The accompanying notes are an integral part of this statement.

BEAUBOARD PAPER SHEDDY

Statement D

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS - PROPRIETARY FUND TYPES
Year Ended June 30, 1997

	Enterprise Fund	Internal Service Fund	Totals (Memorandum Only)
OPERATING REVENUES			
Sales to inmates and employees	\$ 89,713	\$ ---	\$ 89,713
Charges for services	---	1,707	1,707
Total revenues	\$ 89,713	\$ 1,707	\$ 91,420
OPERATING EXPENSES			
Cost of items sold	\$ 55,743	\$ ---	\$ 55,743
Excursion supplies	950	---	950
Repairs	185	---	185
Depreciation	368	---	368
Other expenses	3,371	8	3,379
Benefits paid	---	1,822	1,822
Total expenses	\$ 60,366	\$ 1,767	\$ 62,133
Operating income (loss)	\$ 2,347	\$ ---	\$ 2,347
NON-OPERATING REVENUES (EXPENSES)			
Earnings on investments	\$ ---	\$ 0	\$ 0
Transfers out	(5,438)	120	(5,318)
Total non-operating revenues (expenses)	\$ (5,438)	\$ ---	\$ (5,438)
Net income (loss)	\$ 3,887	\$ ---	\$ 3,887
RETAINED EARNINGS, BEGINNING	5,389	---	5,389
RETAINED EARNINGS, ENDING	\$ 9,276	\$ ---	\$ 9,276

The accompanying notes are an integral part of this statement.

NEWBERGARD PARISH SHERIFF

Statement F

COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES
Year Ended June 30, 1997

	Enterprise Fund	Internal Service Fund	Totals (Memorandum Only)
Cash flows from operating activities:			
Cash received from customers	\$ 69,713	\$ 1,307	\$ 71,020
Cash payments to suppliers for goods and services	<u>(161,568)</u>	<u>(12,882)</u>	<u>(164,568)</u>
Net cash provided by operating activities	\$ 9,145	\$ (11,575)	\$ (2,430)
Cash flows from noncapital financing activities:			
Transfers out	\$ (15,430)	\$ 12	\$ (15,418)
Net cash used for noncapital financing activities	\$ (15,430)	\$ 12	\$ (15,418)
Cash flows from investing activities:			
Interest on cash management activities	\$ ---	\$ 2	\$ 2
Net increase (decrease) in cash and cash equivalents	\$ 3,715	\$ (1,274)	\$ 2,441
Cash and cash equivalents, beginning of year	<u>1,361</u>	<u>1,238</u>	<u>2,619</u>
Cash and cash equivalents, end of year	\$ 4,981	\$ ---	\$ 4,981
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 9,327	\$ ---	\$ 9,327
Adjustments to reconcile operating income to net cash provided by operating activities:			
depreciation	\$ 368	\$ ---	\$ 368
Changes in assets and liabilities:			
Increase in inventory	11,252	---	(11,252)
Increase in due from other funds	(285)	---	(285)
Decrease in due to other funds	---	11,276	(11,276)
Total adjustments	<u>\$ (11,282)</u>	<u>\$ (11,276)</u>	<u>\$ (22,558)</u>
Net cash provided by operating activities	\$ 9,145	\$ (11,276)	\$ (2,131)

The accompanying notes are an integral part of this statement.

BOSSABOND PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 37 of the Louisiana Constitution of 1874, 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 the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through canine patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other services. 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 and city sales 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 Bossabond Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in accordance with GASB Codification section 100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an

BERNARD PARISH SHERIFF
Dorchester, Louisiana
Notes to Financial Statements

1. IDENTIFICATION OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff's office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises an oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

C. FUND ACCOUNTING

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

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

Funds of the sheriff are classified into three categories: governmental (General Fund and Special Revenue Fund), proprietary (Enterprise Fund and Internal Service Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statute 13:1422, 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

JEANERICHARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

fees, fees for court attendance, federal grant programs and maintenance of prisoners. General operating expenditures are paid from this fund.

Special Revenue Fund

The special revenue fund is used to deposit a parishwide one quarter cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies and to provide for future cost of living salary adjustments; to provide permanent funding for drug education programs, such as D.A.R.E. in schools; and to fund an increase in personnel and equipment for narcotics, patrol and detective divisions.

Proprietary Funds

The commissary fund is an enterprise fund which operates similar to a for profit type business. The fund is located at the jail where food and beverages are sold to the inmates. Two or three days a week requests are made for these items by the inmates. The items are taken out of the commissary inventory and sold to the inmates.

The self insurance fund is an internal service fund which operates similar to a for profit type business. The fund charges the general fund for health insurance premiums and benefits based on an established formula and then pays on a monthly basis the insurance premiums and any benefits due to the company carrier.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, and other fees. Disbursements from these funds are made to various parish agencies, litigants in suits, and others in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund and special revenue fund are

BERNARDINO PARISH SHERIFF
De Ridder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 for the general and special revenue fund, the accrual basis of accounting for the proprietary funds, and the cash basis which approximates the modified accrual basis for the tax collector agency fund. The general fund uses the following practices in recording revenues and expenditures:

Revenues

State revenue sharing which is based on population and households in the parish are recorded in the year the taxes are received.

Ad valorem taxes are assessed for the calendar year on November 15 of each year and become delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

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

Revenues in the proprietary funds are recognized when earned and substantially all other revenues are recorded when received.

Expenditures and Expenses

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

Other Financing Sources (Cash)

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.

BOUREGARD PARISH SHERIFF
DeLafour, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGET PRACTICES

The proposed budget for 1996-1997 was made available for public inspection on June 29, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal eleven days prior to the public hearing, which was held at the Bourcgard Parish Sheriff's office on June 13, 1996, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

Neither zero-balance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States. The collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 1997 the sheriff had no investments.

BOURNINGHAM PARISH SHERIFF
DeCade, Louisiana
Notes to Financial Statements

G. INVENTORY

Inventory at June 30, 1997, consist 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 (FDPA 18.058). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory at June 30, 1997, also consist of food and supplies contained in the commissary fund for meals to the inmates and employees. Inventory items are valued at cost and are recorded as expenditures under the purchase method.

H. FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

The proprietary fund is accounted for on a cost of service or "capital maintenance" measurement focus, and all assets and any liabilities (whether current or noncurrent) associated with their activity are included on its balance sheet.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against the operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Commissary Food-	
Buildings	15 years
Office machines	3 years

REVEREND PARRISH SHERIFF
DeS Moines, Iowa
Notes to Financial Statements

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

I. ANNUAL SICK LEAVE

Full-time employees of the Sheriff's office earn ten days annual sick leave each year. Annual sick leave cannot be accumulated. Vacation leave will be granted according to length of service, ranging from five to fifteen days per year for full time employees. Vacation leave must be used in blocks of not less than five days at a time.

J. 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.

K. FUND EQUITY

Designated Fund Balance -

Designated fund balance represents tentative plans for future use of financial resources.

L. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	---	8.36	---
Law Enforcement	5.71	5.71	12-31-89

BERNARDINE PARIS SHERIFF
 De Ridder, Louisiana
 Notes to Financial Statements

3. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$1,235,782, as follows:

	General Fund	Special Revenues Funds	Proprietary Funds	Agency Funds	Total
Demand deposits	\$ ---	\$ ---	\$ 4,281	\$ 132,692	\$ 136,973
Interest bearing demand deposits	132,450	---	---	16,409	348,459
Money market accounts	---	1,588	---	138,400	139,988
Time deposits	680,988	---	---	---	680,988
Fully cash	528	---	---	39	567
Cash on hand	---	---	---	11,045	11,045
Total	\$ 833,326	\$ 1,588	\$ 4,281	\$ 289,200	\$ 1,235,782

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, 1997, the sheriff has \$1,339,154 in deposits (collected bank balances). These deposits are secured from risk by \$247,028 of Federal deposit insurance and \$889,928 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). The remaining balance of \$180,218 is not secured by the pledge of securities and is a violation of state law.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1228 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 funds upon demand.

MEMPHIS POLICE DEPARTMENT
 BeRidder, Louisiana
 NOTES TO Financial Statements

4. RECEIVABLES

The receivables of \$286,616 at June 30, 1997, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes - ad valorem	\$ 1,936
Intergovernmental revenues	213,102
Fees, charges and commissions	72,578
Total	\$286,616

5. DEB FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997 are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 500	\$ ---
Tax Collector Agency Fund	---	588
Inmate Agency Fund	---	425
Proprietary Commissary Fund	428	---
Total	\$ 928	\$ 1,013

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1996</u>	<u>Additions</u>	<u>Deletions and Adjustments</u>	<u>Balance June 30, 1997</u>
Buildings	\$ 2,551	\$ 45,344	\$ ---	\$ 47,895
Vehicles	807,438	220,487	134,369	893,556
Office furniture and equipment	141,493	34,784	11,727	264,550
Law enforcement weapons and equipment	423,277	122,281	2,306	543,252
Total	\$ 1,824,929	\$ 422,896	\$ 148,392	\$ 2,099,433

BOHARDEARD PARISH SHERIFF
Bridder, Louisiana
Notes to Financial Statements

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS (Continued)

A summary of proprietary fund type equipment at June 30, 1997 follows:

Commissary Fund	
Buildings	\$ 3,190
Office equipment	12,381
Total	<u>\$ 15,571</u>
Less:	
Accumulated depreciation	114,848
net	<u>\$ 99,273</u>

7. PENSION PLAN

Substantially all employees of the Bohardeard Parish Sheriff's office are members of the Sheriff's Pension and Relief Fund (System), a cost sharing, multiple-employer defined benefit 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 35 at the time of original employment are required to participate in the System. Employees are eligible to retire on or after age 55 with at least 22 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 1517 of 1994 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1989). 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 18 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.

BOSSIERE PARISH SHERIFF
 DeBossier, Louisiana
 Notes to Financial Statements

7. PENSION PLANS (Continued)

The System issues an annual publicly available financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71230, or by calling (336) 361-3181.

Funding Policy - Plan members are required by statute to contribute 8.7 percent of their annual covered salary and the Bossier Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.0 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 Bossier Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:283, 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 Bossier Parish Sheriff's contributions to the System for the years ending June 30, 1997, 1996, and 1995, were \$87,000, \$80,000, and \$80,000 respectively, equal to the required contributions for each year.

8. CHANGES IN AGENCY FUND BALANCES

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

Agency Fund:	Balance July 1, 1996		Additions	Reductions	Balance June 30, 1997	
Cash bond fund	\$ 3,897		\$ 59,810	\$ 20,952	\$ 42,755	
Criminal court fund	14,586		105,314	231,492	16,398	
Civil suit fund	321		318,993	318,077	1,237	
Traffic court fund	23,216		417,103	398,613	42,726	
Merchandise seizure fund	19,890		8,480	6,612	21,758	
Tax collector	153,468		28,328,313	28,318,629	163,861	
various fund	1,674		28,888	22,828	8,828	
Total	<u>218,236</u>		<u>322,462,811</u>	<u>322,388,122</u>	<u>2,280,983</u>	

9. TAXES PAID UNDER PROTEST

As of June 30, 1997, the sheriff was holding in escrow, taxes

BOSSARD PARISH SHERIFF
 Deffidier, Louisiana
 Notes to Financial Statements

paid under protest in the amount of \$111,434, including interest earned on the escrow amount. A civil suit has been filed and litigation continues on the protested amount. In the event of an unfavorable outcome the protested taxes would not have a material effect on the accompanying general purpose financial statements and accordingly no provision for loss has been recorded.

10. LITIGATION AND CLAIMS

The sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the sheriff and his legal counsel the outcome of these lawsuits will not have a material effect on the accompanying general purpose financial statements and, accordingly, no provision for losses has been recorded.

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

The Bossard Parish Police Jury does not pay for any of the operating expenses of the sheriff. The parish police jury furnishes the sheriff with office space for the administration of his office and the collection of taxes levied by the various taxing districts of the parish.

In addition to the above the Parish Police Jury provides the sheriff with jail facilities, feeds prisoners and furnishes medical care for the parish prisoners as provided by law.

12. FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE/ PROJECT NAME	CFDA NUMBER	ISSUES/ EXHIBITURES
United States Department of Agriculture/ Louisiana Department of Agriculture and Forestry/ Food Distribution Program	10.556	5 228
United States Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice/ Drug Control and Systems Improvement Formula Grant/		

BOURBONNEAU PARISH SHERIFF
Bossier, Louisiana
Notes to Financial Statements

13. FEDERAL FINANCIAL ASSISTANCE (Continued)

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE/ <u>PROJECT NAME</u>	CFDA NUMBER	ISSUES/ EXERCISES
Multi-Jurisdictional Task Force	14.579	129,729
United States Department of Justice/ Church Arson Prevention Grant Program	---	4,032
Local Law Enforcement Block Grants Program	---	18,467
State Criminal Aides Assistance Program	---	76,123
U.S. Department of Transportation/ National Highway Traffic Safety Administration/ Louisiana Highway Safety Commission/		
1998/1999 Summer/Weekend Holidays Safe & Sober Campaign	29.440	3,366
Federal Emergency Management Agency/ Louisiana Military Department, Office of Emergency Preparedness Disaster Assistance/		
Bourbonneau Parish Civil Defense	43.514	<u>18,382</u>
Total		<u>\$ 212,389</u>

SUPPLEMENTAL INFORMATION SCHEDULE

DEARBORN PARISH SHERIFF

GENERAL FUND

GENERAL FUND

The general fund is the primary operating fund of the sheriff and receives most of the revenues derived by the sheriff from local sources (principally ad valorem taxes and sales tax commissions) and state sources (principally state revenue sharing). General fund expenditures represent the cost of general operations of the Sheriff's Department. The general fund is used to account for all financial resources and expenditures except those that are required to be accounted for in another fund.

SHREVEPORT PARISH SHERIFF

Schedule 1

GENERAL FUND
 SCHEDULE OF REVENUES
 Year Ended June 30, 1999

REVENUES

Ad valorem taxes	\$ 1,470,353
Intergovernmental revenues:	
Federal grants:	
Drug Task Force	120,333
Office of Emergency Preparedness	18,380
Food Distribution Program	379
La. Highway Safety Commission	2,300
Church Areas Program	4,832
Law Enforcement Block Grant	10,657
State Criminal Alien Assistance	74,121
State grants:	
State supplemental pay	181,551
S.A.N.E.	20,340
Local funds:	
City of Bossier	33,945
SW District Law Enforcement Planning Council, Inc.	4,210
Law Enforcement Training Tuition	788
Enhanced 911 Operations	13,800
Fees, charges, and commission for services:	
Commission on state revenue sharing	155,381
Commission on licenses and fines	113,700
Commission on sales tax and license collections	255,481
Commission on ad valorem taxes	4,325
Commission on fines and bonds	13,129
Commission on sales and seizures	3,788
Commission on judicial sales	42,682
Criminal, traffic and civil court fees	83,789
Court attendance fees	3,300
Transportation of prisoner fees	6,598
Feeding and keeping prisoner fees (parish)	64,659
Feeding and keeping prisoner fees (state and federal)	694,882
Tax notices and advertisement fees	12,731
Interest	20,848
Rental income	1,800
Miscellaneous	317
Total revenues	\$ 3,428,668

HEALINGWATER PARISH SHERIFF

Schedule 2

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 Year Ended June 30, 1997

GENERAL GOVERNMENT

Taxation - tax collector:

Personal services and related benefits	\$ 159,880
Materials, supplies and other charges	40,788
Training and travel	3,718
Capital outlay	<u>2,833</u>

Total - tax collector expense \$ 213,319

PUBLIC SAFETY

Administration:

Personal services and related benefits	\$ 259,584
Materials, supplies and other charges	96,871
Training and travel	8,821
Capital outlay	87,378
Uniforms	<u>3,885</u>

Total - administration expense \$ 456,359

Community Services:

Materials, supplies and other charges	\$ 23,416
Training and travel	<u>1,784</u>

Total - community service expense \$ 25,200

Civil Services:

Personal services and related benefits	\$ 92,685
Materials, supplies and other charges	3,842
Training and travel	393
Capital outlay	<u>5,354</u>

Total - civil services expense \$ 102,384

Criminal Investigation:

Personal services and related benefits	\$ 1,118,160
Law enforcement supplies	16,015
Materials, supplies and other charges	31,333
Travel and Deputy training	8,688
Deputy uniforms	19,784
Informants	39,631
City/Criminal Apprehension Program	14,936
Capital outlay	<u>44,325</u>

Total - criminal investigation expense \$ 1,284,763

(Continued)

STANBORD PARISH SHERIFF

Schedule 2

GENERAL FUND
SCHEDULE OF EXPENDITURES
Year Ended June 30, 1997

Custody of Prisoners:	
Personal services and related benefits	\$ 773,766
Food	149,913
Prisoner welfare expense	9,188
Jail materials, supplies and other charges	108,007
Training and travel	8,838
Capital outlay	28,972
Transportation of prisoners	4,793
Uniforms	<u>8,502</u>
Total - custody of prisoners expense	<u>\$ 1,198,833</u>
Communications:	
Personal services	\$ 165,154
Materials, supplies and other charges	13,829
Training and travel	3,800
Capital outlay	<u>88,000</u>
Total - communications expense	<u>\$ 270,783</u>
Automotive Services:	
Operations - gas, oil, maintenance and repairs	\$ 128,661
Insurance	28,232
Capital outlay	<u>214,392</u>
Total - automotive services expense	<u>\$ 371,285</u>
Total Expenditures	<u>\$ 3,793,471</u>
	(Concluded)

BEAUREGARD PARISH SHERIFF

AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. It also accounts for collection of bonds, fines and cost, and payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1924, 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.

INMATE FUND

The Inmate Fund accounts for money deposited by prison inmates while incarcerated in the Beauregard Parish Jail. Withdrawals are made for purchases from the jail commissary. Any balance remaining to the credit of the prisoner is refunded upon release or transfer to another prison.

BEAUREGARD PARISH SHERIFF

FINANCIAL FUND TYPE - AGENCY FUNDS
 CONTAINING BALANCE SHEET
 June 30, 1997

ASSETS	CASH BOND FUND	CRIMINAL COURT FUND	CIVIL SUIT FUND
Cash	\$ 42,752	\$ 18,248	\$ 1,701
LIABILITIES			
Due to taxing bodies and others	\$ 42,752	\$ 18,248	\$ 1,701
Due to general fund	---	---	---
Total Liabilities	\$ 42,752	\$ 18,248	\$ 1,701

Schedule 3

<u>TRAFFIC COURT FUND</u>	<u>NARCOTICS SEIZURE FUND</u>	<u>TAX COLLECTION FUND</u>	<u>LIBRARY FUND</u>	<u>TOTAL</u>
\$ 42,325	\$ 21,758	\$ 163,561	\$ 5,825	\$ 233,469
\$ 42,325	\$ 21,758	\$ 163,561	\$ 5,410	\$ 232,054
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 42,325	\$ 21,758	\$ 163,561	\$ 5,825	\$ 233,469

HEMPHILL COUNTY SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCES BY FUNDS
 Year Ended June 30, 1997

	CASE FUND <u>FUND</u>	CRIMINAL COUNTY <u>FUND</u>	CIVIL SUIT <u>FUND</u>
<u>BALANCE AT BEGINNING</u>			
DE DEBIT	\$ 3,097	\$ 14,506	\$ 225
<u>ADDITIONS</u>			
Deposits			
Sheriff's sales	---	---	273,883
Bonds	59,810	---	---
Fines and costs	---	235,234	---
Seizure funds	---	---	---
Prison inmates	---	---	---
Taxes, fees, etc.			
paid to tax collector	---	---	---
Garnishments	---	---	45,750
Interest earned	---	---	---
Transfer in	---	---	---
Total additions	<u>\$ 59,810</u>	<u>\$ 235,234</u>	<u>\$ 319,633</u>
Subtotal	<u>\$ 62,781</u>	<u>\$ 249,748</u>	<u>\$ 319,728</u>
<u>REDUCTIONS</u>			
Taxes, fees, etc.			
distributed to			
taxing bodies	\$ ---	\$ ---	\$ ---
Deposits settled to:			
Sheriff's general fund	---	19,283	55,448
Clerk of court	---	6,265	19,436
Police jury	---	135,834	---
District attorney	---	22,374	---
Indigent defender	---	21,823	---
Attorneys, litigants,			
appraisers, etc.	---	---	20,985
Garnishments	---	---	41,225
Other settlements	---	---	140,940
Crime laboratory	---	7,110	---
Crime victim reparations	---	41,354	---
Refunds	18,760	1,352	1,851
Inmate withdrawals for			
purchase of merchandise	---	---	---
Interfund transfers	6,164	---	---
Department of Public Safety	---	2,854	---
Forfeiture judgments	---	---	---

Schedule 4

TRAFFIC COUNT FUND	NARCOTICS SEIZURE FUND	TAX COLLECTOR FUND	ESTATE FUND	TOTAL
\$ 23,138	\$ 19,890	\$ 153,488	\$ 1,674	\$ 216,790
---	---	---	---	173,800
---	---	---	---	59,810
417,782	---	---	---	652,836
---	8,421	---	---	8,421
---	---	---	28,554	94,864
---	---	28,324,313	---	28,324,313
---	---	---	---	43,754
---	59	---	---	59
---	---	---	433	433
<u>2417,708</u>	<u>\$ 8,888</u>	<u>28,324,313</u>	<u>\$ 28,554</u>	<u>\$ 27,861,273</u>
<u>2418,928</u>	<u>\$ 28,370</u>	<u>224,419,681</u>	<u>\$ 28,558</u>	<u>\$ 27,880,273</u>
\$ ---	\$ ---	224,318,820	\$ ---	\$ 24,318,820
26,524	---	---	---	181,247
37,376	---	---	---	83,877
130,581	---	---	---	385,866
89,879	---	---	---	77,653
89,370	---	---	---	118,393
---	---	---	---	28,085
---	---	---	---	41,225
---	---	---	---	140,588
18,710	---	---	---	29,828
145	---	---	---	11,319
1,497	434	---	29,883	45,463
---	---	---	67,823	67,823
---	---	---	---	6,244
---	---	---	---	2,954
---	6,188	---	---	6,188

(Continued)

BERNARD PARISH SHERIFF

FINANCIAL YEAR TYPE - AGENCY FUND
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCE BY FUND
 Year Ended June 30, 1997

	<u>CASH BOND</u> <u>FUND</u>	<u>CRIMINAL</u> <u>COURT</u> <u>FUND</u>	<u>CIVIL</u> <u>JUST</u> <u>FUND</u>
DEDUCTIONS (contd.)			
CRIS	\$ ---	\$ 1,487	\$ ---
State Treasurer	---	1,494	---
Traumatic Injury Trust Fund	---	1,668	---
Total deductions	\$ 28,952	\$ 231,492	\$ 228,077
BALANCE AT END OF YEAR	\$ 41,755	\$ 18,348	\$ 1,701

Schedule 4

<u>TRAFFIC COUNT FUND</u>	<u>MANHOLES EXISTING FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>IMPAVE FUND</u>	<u>TOTAL</u>
\$ 1,483	\$ ---	\$ ---	\$ ---	\$ 8,938
7,336	---	---	---	8,938
<u>14,823</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>15,882</u>
\$199,613	\$ 8,612	\$26,116,638	\$ 83,928	\$27,295,190
\$ 42,328	\$ 31,758	\$ 163,983	\$ 5,835	\$ 243,904

(Concluded)

Schedule E

REVENUE AND FINANCE COMMISSION'S TAX COLLECTOR AGENCY FUND
De Ridder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1998 to June 30, 1997

UNSETTLED BALANCE AT JUNE 30, 1996	\$	193,488
COLLECTIONS		
All Valuation Taxes:		
Acadragard Parish	\$	11,288,086
City of DeRidder		348,133
Interest earned on:		
Delinquency taxes		
Acadragard Parish		1,791
City of DeRidder		378
Investments		11,582
Protected taxes		2,281
Occupational and chain store licenses:		
Acadragard Parish		188,684
City of DeRidder		342,977
Town of Merryville		17,574
Sheriff		368
Angling, hunting, and trapping licenses		12,655
State revenue sharing		658,041
Tax notices, etc.		12,721
Fire protection assessment (Act 143 of 1987)		8,889
Gaming licenses (sawtooth)		107,844
Sales tax:		
City of DeRidder		2,498,525
Acadragard Parish School board		8,196,353
Acadragard Parish Police Jury		2,738,101
Town of Merryville		144,138
Sheriff		784,460
Back taxes		17,919
Protected taxes		38,157
Tax sale redemptions		11,466
Louisiana tax commission assessment fee		2,331
		<hr/>
Total collections	\$	28,328,212
Total	\$	28,479,681

(Continued)

Schedule 5

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
 De Ridder, Louisiana

Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year July 1, 1996 to June 30, 1997

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 161,246
Louisiana Department of Agriculture and Forestry	30,539
Louisiana Tax Commission	2,893
Beauregard Parishes	
Police Jury	5,890,846
School Board	11,418,412
Waterworks districts	219,864
Hospital district	814
Library	360,587
Sheriff	2,446,510
Assessor	494,255
Clerk of Court	292
Fire districts	297,988
Sales tax audit fees	10,878
Parsonage funds	332,863
Town of Harryville	203,888
City of De Ridder	6,110,328
Refunds	<u>20,819</u>
Total	\$26,316,620

UNSETTLED BALANCES AT JUNE 30, 1997
DUE TO TAXING BODIES AND OTHERS

\$ 163,861

(Concluded)

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

BEAUFORT PARISH SHERIFF
 GENERAL FIXED ASSETS
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 Year ended June 30, 1997

	<u>Buildings</u>	<u>Office Furniture & Equipment</u>
General Fixed Assets Beginning	\$ 2,992	\$ 141,493
Additions	45,344	34,764
Deletions	<u>---</u>	<u>111,321</u>
General Fixed Assets Ending	\$ <u>47,886</u>	\$ <u>164,130</u>

Schedule B

<u>Criminal Investigation</u>	<u>Custody of Prisoners</u>	<u>Communications</u>	<u>Automotive</u>	<u>Total</u>
\$ 116,223	\$ 25,272	\$ 281,162	\$ 587,418	\$1,074,932
38,098	24,321	87,830	328,693	423,156
---	(11,159)	(1528)	(1124,783)	(118,802)
<u>\$ 146,313</u>	<u>\$ 47,852</u>	<u>\$ 289,154</u>	<u>\$ 182,318</u>	<u>\$1,249,298</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH "GOVERNMENT AUDITING STANDARDS"**

Mr. M. Melvin Bishop
Sheriff and Ex-Officio Tax Collector
Bossierde Parish Sheriff
Bossierde, Louisiana

I have audited the general purpose financial statements of the Bossierde Parish Sheriff, as of and for the year ended June 30, 1997, and have issued my report thereon dated November 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Bossierde Parish Sheriff, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Bossierde Parish Sheriff, for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and

Mr. M. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Bossier Parish Sheriff
DeRidder, Louisiana
Page 2

procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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

John A. Winkler, CPA
DeRidder, Louisiana
November 26, 1997

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Mr. M. Soliver Bishop
Sheriff and Ex-Officio Tax Collector
Bouttegard Parish Sheriff
DeRidder, Louisiana

I have audited the general purpose financial statements of the Bouttegard Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated November 26, 1997.

I conducted my audit in accordance with generally accepted auditing standards and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Bouttegard Parish Sheriff, is the responsibility of the Bouttegard Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Bouttegard Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Bouttegard Parish Sheriff in a separate letter dated November 26, 1997.

Mr. M. Melivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana
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This report is intended for the information of the Beauregard Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Windham, CPA
Auditor, Louisiana
November 16, 1997

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John A. Windham, CPA

Mr. M. McIvor Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeBossier, Louisiana

In planning and performing my audit of the general purpose financial statements of the Beauregard Parish Sheriff for the year ended June 30, 1997. I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure. However, I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Beauregard Parish Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Other Comments and Recommendations

Uncollateralized Bank Balances

Findings:

The sheriff had \$202,310 in interest bearing deposits at one financial institution at June 30, 1997. The financial institution did not have any securities pledged and therefore provided only \$100,000 of FDIC coverage for the balances. This left \$102,310 uncollateralized at June 30, 1997 which is a violation of state law.

Recommendations:

I recommend that the sheriff monitor the financial institutions where funds are deposited and make sure that FDIC coverage plus pledged securities are sufficient to cover the amounts on deposit with the financial institutions at all times during the year.

Management's Response:

The financial institutions are supposed to keep track of the governmental deposits and pledge securities as needed above the FDIC coverage accordingly. This is an isolated

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Bossiergard Parish Sheriff
Desiderer, Louisiana
Page 3

instances and is not expected to happen again. The sheriff has placed his chief financial officer in charge of checking with the banks during the year to confirm that they have sufficient collateral pledged to cover his deposits at all times during the year.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness.

These conditions were considered in determining the nature, timing, and extent of the audit tests applied in my audit of the June 30, 1997 general purpose financial statements, and this report does not affect my report on those general purpose financial statements dated November 26, 1997. I have not considered the internal control structure since the date of my report.

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

John A. Winkler, CPA
Desiderer, Louisiana
November 16, 1997