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**TENSAS PARISH SHERIFF
St. Joseph, Louisiana**

**Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2009
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 2/3/10

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2009
With Supplemental Information Schedules

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MARY JO FINLEY, CPA, INC.

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Independent Auditor's Report

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

I have audited the basic financial statements of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of June 30, 2009, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Tensas Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with U.S. 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. 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. I believe that my audit provides a reasonable basis for my opinion.

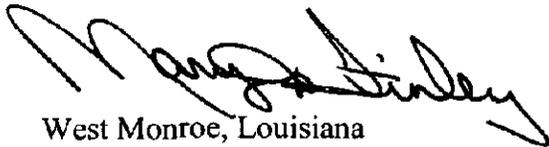
In my opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tensas Parish Sheriff as of June 30, 2009, and the changes in its financial position for the year then ended, in conformity with U.S. generally accepted accounting principles.

Management's discussion and analysis, and supplementary information on pages 6 through 10 and 33 through 34, respectively are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Tensas Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
Independent Auditor's Report,
June 30, 2009

In accordance with *Government Auditing Standards*, I have also issued a report dated December 7, 2009, on my consideration of the Tensas Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
December 7, 2009

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Management's Discussion and Analysis
June 30, 2009

As management of the Tensas Parish Sheriff, I offer readers of the Tensas Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Tensas Parish Sheriff for the fiscal year ended June 30, 2009. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Tensas Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Tensas Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Tensas Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Tensas Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Tensas Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Tensas Parish Sheriff maintains 2 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund which is considered to be a major fund. The Construction Fund data for the non-major governmental fund is provided in a separate column for non-major governmental fund.

The Tensas Parish Sheriff adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Tensas Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Tensas Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Tensas Parish Sheriff exceeded liabilities by \$327,729. The largest portion of the Tensas Parish Sheriff's net assets reflects its investment in capital

assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Tensas Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net assets.

STATEMENT OF NET ASSETS

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash and cash equivalents	\$877,005	\$894,829
Receivables	147,421	141,357
Prepaid expenses	21,900	43,669
Due from other funds	1,389	1,199
Capital assets (net of accumulated depreciation)	<u>64,687</u>	<u>108,696</u>
TOTAL ASSETS	<u>\$1,112,402</u>	<u>\$1,189,750</u>
LIABILITIES		
Cash overdraft		
Accounts payable	\$42,661	\$61,721
Salaries payable	41,484	35,421
Withholdings payable	11,530	
Bank loan payable	342,299	325,000
Due to Marketing Group	47,759	131,675
Due to Sheriff	23,389	16,947
Due to other funds	31	273
Long-term liabilities:		
Due within one year	38,140	52,396
Due in more than one year	<u>237,380</u>	<u>275,521</u>
TOTAL LIABILITIES	<u>784,673</u>	<u>898,954</u>
NET ASSETS		
Invested in capital assets, net of related debt	39,167	55,779
Unrestricted	<u>288,562</u>	<u>235,017</u>
TOTAL NET ASSETS	<u>\$327,729</u>	<u>\$290,796</u>

STATEMENT OF ACTIVITIES

	<u>2009</u>	<u>2008</u>
Public safety:		
Personal services	\$1,229,146	\$2,711,712
Operating services	298,991	2,636,596
Materials and supplies	235,680	333,341
Travel	27,374	19,482
Debt service - interest	38,499	675,902
Depreciation expense	<u>44,009</u>	<u>65,547</u>
Total Program Expenses	<u>1,873,699</u>	<u>6,442,580</u>
Program revenues:		
Commissions on license and taxes	17,170	49,958
Civil and criminal fees	<u>\$61,625</u>	<u>\$20,804</u>

Court attendance	2,282	2,329
Feeding prisoners	429,104	2,325,699
Other revenues	44,784	135,533
Total program revenues	<u>554,965</u>	<u>2,534,323</u>
Net Program Expenses	<u>(1,318,734)</u>	<u>(3,908,257)</u>
General revenues:		
Taxes		
Ad valorem	888,629	831,708
Sales tax	120,999	120,724
Grants and contributions not restricted to specific programs:		
Federal sources	61,763	27,354
State sources:		
State revenue sharing (net)	34,232	34,428
State supplemental pay	66,298	59,426
Other state grants	129,869	133,201
Local sources	43,119	2,045,145
Interest earned	5,421	27,305
Special items:		
Proceeds from insurance	5,337	4,594
Transfer to management company		<u>(257,375)</u>
Change in Net Assets	36,933	(881,747)
Net Assets - Beginning of year	<u>290,796</u>	<u>1,172,543</u>
Net Assets - End of year	<u>\$327,729</u>	<u>\$290,796</u>

Financial Analysis of the Government's Funds

As noted earlier, the Tensas Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2009, combined governmental fund balances of \$538,562 showed an increase of \$28,545 over June 30, 2008. The General Fund's portion of the unreserved, undesignated fund balance of \$480,661 shows an increase (of approximately \$124,078) from the prior year amount. The detention center was closed out for a management company to take over all of the accounting for the detention center.

General Fund and Major Fund Budgetary Highlights

Differences between expenditures of the original budget and the final budget for the General Fund were due primarily to an increase in personal services, operating services, travel and other, and capital outlay. The difference in original and final budgeted revenues in the general fund were due to an increase in ad valorem taxes and other revenues and a decrease in other state grants and feeding and keeping prisoners.

Capital Asset and Debt Administration

Capital assets. The Tensas Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2009, amounts to \$64,687 (net of accumulated depreciation). This investment includes furniture, equipment, and weapons. There were no increases in capital assets for the year. There were deletions of \$24,300 for the year.

Long-term debt. At the end of the fiscal year, Tensas Parish Sheriff had total debt outstanding, in the form of leases, of \$25,520, which will be paid in full within four years and certificates of indebtedness of \$250,000. During the year ended June 30, 2009, \$52,397 of debt was paid in accordance with the debt agreement.

Requests for Information

This financial report is designed to provide a general overview of the Tensas Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Tensas Parish Sheriff, Courthouse Building, St. Joseph LA 71282.

December 7, 2009

BASIC FINANCIAL STATEMENTS

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

STATEMENT OF NET ASSETS
June 30, 2009

ASSETS

Cash and cash equivalents	\$877,005
Receivables	147,421
Prepaid expenses	21,900
Due from other funds	1,389
Capital assets (net of accumulated depreciation)	<u>64,687</u>
TOTAL ASSETS	<u>\$1,112,402</u>

LIABILITIES

Accounts payable	\$42,661
Salaries payable	41,484
Withholdings payable	11,530
Bank loan payable	342,299
Due to Marketing Group	47,759
Due to Sheriff	23,389
Due to other funds	31
Long-term liabilities:	
Due within one year	38,140
Due in more than one year	<u>237,380</u>
TOTAL LIABILITIES	<u>784,673</u>

NET ASSETS

Invested in capital assets, net of related debt	39,167
Unrestricted	<u>288,562</u>
TOTAL NET ASSETS	<u>\$327,729</u>

The accompanying notes are an integral part of this statement.

Statement B

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2009

Public safety:	
Personal services	\$1,229,146
Operating services	298,991
Materials and supplies	235,680
Travel and other	27,374
Interest expense	38,499
Depreciation expense	44,009
Total Program Expenses	<u>1,873,699</u>
Program revenues:	
Commissions on licenses and taxes	17,170
Civil and criminal fees	61,625
Court attendance	2,282
Feeding and keeping prisoners	429,104
Other revenues	44,784
Total program revenues	<u>554,965</u>
Net Program Expenses	<u>(1,318,734)</u>
General revenues:	
Taxes:	
Ad valorem	888,629
Sales tax	120,999
Grants and contributions not restricted to specific programs:	
Federal sources	61,763
State sources:	
State revenue sharing (net)	34,232
State supplemental pay	66,298
Other	129,869
Local sources	43,119
Interest earned	5,421
Special items -	
Proceeds from insurance	<u>5,337</u>
Change in Net Assets	36,933
NET ASSETS	
Beginning of year	<u>290,796</u>
End of year	<u><u>\$327,729</u></u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2009

	MAJOR FUND	OTHER GOVERNMENTAL FUND	
	GENERAL FUND	CONSTRUCTION FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$819,104	\$57,901	\$877,005
Receivables	147,421		147,421
Prepaid expenses	21,900		21,900
Due from other funds	1,389		1,389
TOTAL ASSETS	\$989,814	\$57,901	\$1,047,715
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$42,661		\$42,661
Salaries payable	41,484		41,484
Wthholdings payable	11,530		11,530
Bank Loan payable	342,299		342,299
Due to Sheriff	23,389		23,389
Due to Management Company	47,759		47,759
Due to other funds	31		31
Total Liabilities	509,153	NONE	509,153
Fund balance - unreserved undesignated	480,661	\$57,901	538,562
TOTAL LIABILITIES AND FUND EQUITY	\$989,814	\$57,901	\$1,047,715

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Year Ended June 30, 2009

Total Fund Balances at June 30, 2009 - Governmental Funds (Statement C)		\$538,562
Cost of capital assets at June 30, 2009	\$503,709	
Less: Accumulated depreciation as of June 30, 2009	<u>(439,022)</u>	64,687
Long-term liabilities:		
Lease payable	(25,520)	
Certificate of indebtedness payable	<u>(250,000)</u>	<u>(275,520)</u>
Net Assets at June 30, 2009 (Statement A)		<u>\$327,729</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2009

	MAJOR FUND GENERAL FUND	OTHER GOVERNMENTAL FUND - CONSTRUCTION	TOTAL
REVENUES			
Taxes			
Ad valorem	\$888,629		\$888,629
Sales tax	120,999		120,999
Intergovernmental revenues:			
Federal grants	61,763		61,763
State grants:			
State revenue sharing (net)	34,232		34,232
State supplemental pay	66,298		66,298
Other	129,869		129,869
Local grants	43,119		43,119
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	17,170		17,170
Civil and criminal fees	61,625		61,625
Court attendance	2,282		2,282
Feeding and keeping of prisoners	429,104		429,104
Use of money and property	5,421		5,421
Other	44,784		44,784
Total revenues	<u>1,905,295</u>	<u>NONE</u>	<u>1,905,295</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,229,146		1,229,146
Operating services	298,991		298,991
Materials and supplies	140,147	\$95,533	235,680
Travel and other charges	27,374		27,374
Debt service	90,896		90,896
Total expenditures	<u>1,786,554</u>	<u>95,533</u>	<u>1,882,087</u>

(Continued)

Statement D

TENSAS PARISH SHERIFF
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance

	MAJOR FUND GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$118,741	(\$95,533)	\$23,208
OTHER FINANCING SOURCE-			
Proceeds from insurance	5,337		5,337
Total Other Financing Source	5,337	NONE	5,337
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	124,078	(95,533)	28,545
FUND BALANCE AT BEGINNING OF YEAR	356,583	153,434	510,017
FUND BALANCE AT END OF YEAR	\$480,661	\$57,901	\$538,562

(Concluded)

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2009

Total net change in fund balances - governmental funds (Statement D)	\$28,545
Amounts reported for governmental activities in the Statement of Activities are different because:	
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	27,397
Repayment of on the certificates of indebtedness are treated as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	25,000
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	<u>(44,009)</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$36,933</u></u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF
 St. Joseph, Louisiana
 Statement of Fiduciary Net Assets - Agency Funds

June 30, 2009

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
ASSETS				
Cash and cash equivalents	\$8,253		\$27,329	\$35,582
Due from other funds		\$31		31
	<u>\$8,253</u>	<u>\$31</u>	<u>\$27,329</u>	<u>\$35,613</u>
LIABILITIES				
Cash overdrafts		\$31		\$31
Unsettled deposits due to:				
Other funds	\$20		\$1,369	1,389
Others	8,233		25,960	34,193
Total Liabilities	<u>\$8,253</u>	<u>\$31</u>	<u>\$27,329</u>	<u>\$35,613</u>

The accompanying notes are an integral part of this statement.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the 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. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the Tensas Parish Sheriff have been prepared in conformity with U.S. 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 accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis -for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Tensas Parish Police Jury is the financial reporting entity for Tensas Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

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

Because the police jury maintains and operates the building in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the Tensas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Tensas Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Assets, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net assets are reported in three parts; invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues,

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources such as grants. Those revenues are restricted to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. 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 pay liabilities of the current period. The sheriff

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

E. CASH AND CASH EQUIVALENTS

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 principal offices in Louisiana. At June 30, 2009, the sheriff has cash and equivalents, net of cash overdrafts (book balances) totaling \$912,556 as follows:

Demand deposits	\$407,519
Time deposits	504,737

TENSAS PARISH SHERIFF
 St. Joseph, Louisiana
 Notes to the Financial Statements (Continued)

Petty cash	<u>\$300</u>
Total	<u><u>\$912,556</u></u>

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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2009, are secured as follows:

Bank balances	<u>\$915,144</u>
Federal deposit insurance	\$827,550
Pledged securities (uncollateralized)	<u>1,127,023</u>
Total	<u><u>\$1,954,573</u></u>

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 pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2009.

H. VACATION AND SICK LEAVE

All employees are granted from 10 days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the sheriff.

I. SALES AND USE TAXES

On October 18, 1997, voters of the parish approved a one-half of one percent (1/2%) sales and use tax to be collected indefinitely. The proceeds of the tax, after paying reasonable and necessary costs of collection, is dedicated to operation of the law enforcement district. The Tensas Parish School Board acts as the collecting agent for the purpose of administration and collection of the tax. For its services, the school board receives reasonable and necessary costs of collection. Every agency that the school board collects a tax for pays a pro-rata share of the collection agency's expenses based on the amount of tax actually collected for them.

2. RECEIVABLES

The receivables of \$147,421 at June 30, 2009, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>
Sales tax	\$9,644
Intergovernmental revenues -	
State grants	35,216
Fees, charges, and commissions for services:	
Feeding and keeping prisoners	96,975
Court attendance	204
Miscellaneous	<u>5,382</u>
Total	<u>\$147,421</u>

TENSAS PARISH SHERIFF
 St. Joseph, Louisiana
 Notes to the Financial Statements (Continued)

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2009, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Vehicles	\$475,001		(\$24,300)	\$450,701
Weapons	9,387			9,387
Equipment	<u>43,621</u>			<u>43,621</u>
Total assets	528,009	NONE	(\$24,300)	503,709
Less accumulated depreciation	<u>419,313</u>	<u>\$44,009</u>	<u>(24,300)</u>	<u>439,022</u>
Net capital assets	<u>\$108,696</u>	<u>(\$44,009)</u>	<u>NONE</u>	<u>\$64,687</u>

4. PENSION PLAN

Substantially all employees of the Tensas Parish Sheriff's office are members of the Louisiana 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 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 4, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the Tensas Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

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 Tensas Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Tensas Parish Sheriff's contributions to the System for the years ended June 30, 2009, 2008, and 2007 were \$115,872, \$222,560, and \$365,009, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Tensas Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. Three retirees are eligible for the post-retirement benefits and all participate. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$151,436 for the year ended June 30, 2009. Of that amount, \$16,251 was for retiree benefits.

6. LEASE PURCHASE PAYABLE

In September, 2004, the sheriff entered into a lease purchase agreement for four 2005 Crown Victorias. The lease agreement requires 48 payments of \$1,819, including interest. In January, 2005, the sheriff entered into a lease purchase agreement for two 2005 Crown Victorias. The lease agreement requires 48 payments of \$1,055. The previous two leases paid out in the current year. In November, 2005, the sheriff entered into a lease purchase agreement for a 2005 Chevrolet Tahoe. The lease agreement requires 48 payments of \$625. In February, 2008 the sheriff entered into a lease purchase agreement for a 2008 Chevrolet Tahoe. The lease agreement requires 48 payments of \$751. The following is a summary of changes in lease transactions for the year ended June 30, 2009:

Balance at June 30, 2008	\$52,917
Additions	NONE
Reductions	(27,397)
Balance at June 30, 2009	<u>\$25,520</u>

The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 2009:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$11,140	\$1,000	\$12,140
2011	8,483	534	9,017
2012	5,897	113	6,010
Total	<u>\$25,520</u>	<u>\$1,647</u>	<u>\$27,167</u>

7. LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended June 30, 2009:

	<u>Certificate of Indebtedness</u>
Long-term debt payable at June 30, 2008	\$275,000
Additions	NONE
Reductions	<u>(25,000)</u>
Long-term debt payable at June 30, 2009	<u><u>\$250,000</u></u>

Long-term debt payable at June 30, 2009, is comprised of the following individual issues:

\$300,000 - Certificates of indebtedness issued November 16, 2007, are due in annual installments from \$25,000 to \$36,000 through March 1, 2017, with interest at 4.75 per cent per annum. \$250,000

The annual requirements to amortize all outstanding debt at June 30, 2009, including interest of \$56,097 is as follows:

<u>Year</u>	<u>Certificates of Indebtedness</u>	<u>Interest</u>	<u>Total</u>
2010	\$27,000	\$11,875	\$38,875
2011	28,000	10,593	38,593
2012	29,000	9,262	38,262
2013	30,000	7,885	37,885
2014	32,000	6,460	38,460
2015-2017	<u>104,000</u>	<u>10,022</u>	<u>114,022</u>
Total	<u><u>\$250,000</u></u>	<u><u>\$56,097</u></u>	<u><u>\$306,097</u></u>

8. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2009, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund:		
Civil Fund	\$31	
Criminal Fund		1,369
Tax Collector		20
Tax Collector - General Fund	20	

TENSAS PARISH SHERIFF
 St. Joseph, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Due To</u>	<u>Due From</u>
Civil Fund - General Fund		\$31
Criminal Fund - General Fund	<u>\$1,369</u>	
Total	<u>\$1,420</u>	<u>\$1,420</u>

9. CHANGES IN AGENCY FUND BALANCES

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

	<u>Tax Collector Fund</u>	<u>Civil Fund</u>	<u>Criminal Fund</u>	<u>Total</u>
Balance at June 30, 2008	\$8,486	NONE	\$17,456	\$25,942
Additions	4,256,051	249,501	251,077	4,756,629
Reductions	<u>(4,256,304)</u>	<u>(249,501)</u>	<u>(242,573)</u>	<u>(4,748,378)</u>
Balance at June 30, 2009	<u>\$8,233</u>	<u>NONE</u>	<u>\$25,960</u>	<u>\$34,193</u>

10. LITIGATION AND CLAIMS

At June 30, 2009, the Tensas Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The Tensas Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Tensas Parish Police Jury.

12. GRANT PROGRAMS

The Tensas Parish Sheriff participates in various grant programs funded by the state and federal governments. The following schedule provides selected information on various grants for the year ended June 30, 2009.

TENSAS PARISH SHERIFF
 St. Joseph, Louisiana
 Notes to the Financial Statements (Continued)

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS THROUGH GRANT NUMBER	EXPENDITURES
FEDERAL PROGRAMS			
United States Department of the Interior			
Direct program - Payment in Lieu of Taxes	15.000	N/A	\$16,196
United States Department of Agriculture			
Community Facility Loan	10.766	N/A	39,291
United States Department of Homeland Security			
Disaster Grants - Public Assistance	97.036	N/A	<u>6,276</u>
Total Federal Financial Assistance			<u><u>\$61,763</u></u>

13. LOUISIANA STATE POLICE INVESTIGATION

The Louisiana State Police has an on going investigation of the Tensas Parish Sheriff involving possible theft by an employee and the outcome has not been determined.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Ad valorem	\$815,000	\$875,000	\$888,629	\$13,629
Sales tax	115,000	115,000	120,999	5,999
Intergovernmental revenues:				
Federal grants	27,000	18,277	61,763	43,486
State grants:				
State revenue sharing (net)	31,000	31,000	34,232	3,232
State supplemental pay	70,000	70,000	66,298	(3,702)
Other	165,606	150,606	129,869	(20,737)
Local grants		900	43,119	42,219
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	16,000	8,000	17,170	9,170
Civil and criminal fees	56,000	64,000	61,625	(2,375)
Court attendance	2,400	2,400	2,282	(118)
Feeding and keeping of prisoners	432,800	389,800	429,104	39,304
Use of money and property	6,000	12,400	5,421	(6,979)
Other	4,200	51,029	44,784	(6,245)
Total revenues	<u>1,741,006</u>	<u>1,788,412</u>	<u>1,905,295</u>	<u>116,883</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,238,500	1,448,500	1,229,146	219,354
Operating services	257,500	300,000	298,991	1,009
Materials and supplies	162,050	155,050	140,147	14,903
Travel and other charges	13,200	25,000	27,374	(2,374)
Capital outlay		15,000		15,000
Debt service	52,000	44,000	90,896	(46,896)
Total expenditures	<u>1,723,250</u>	<u>1,987,550</u>	<u>1,786,554</u>	<u>200,996</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES				
	<u>17,756</u>	<u>(199,138)</u>	<u>118,741</u>	<u>317,879</u>
OTHER FINANCING SOURCES				
Proceeds from insurance		3,300	5,337	2,037
Total Other Financing Sources	<u>NONE</u>	<u>3,300</u>	<u>5,337</u>	<u>2,037</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES				
	17,756	(195,838)	124,078	319,916
FUND BALANCES AT BEGINNING OF YEAR				
	<u>300,000</u>	<u>356,583</u>	<u>356,583</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR				
	<u>\$317,756</u>	<u>\$160,745</u>	<u>\$480,661</u>	<u>\$319,916</u>

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2009

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Tensas Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

OTHER SUPPLEMENTARY INFORMATION

PART III

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2009

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

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

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments. Payment of these collections to recipients are made in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund is a depository for fines, forfeitures, and costs in criminal cases. Payments are made from the fund to the Sheriff's General Fund, police jury, district attorney, clerk of court, and other recipients in accordance with applicable laws.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2009

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>\$8,486</u>	NONE	<u>\$17,456</u>	<u>\$25,942</u>
ADDITIONS				
Deposits :				
Fines, bond forfeitures and costs			251,077	251,077
Suits and seizures		\$199,569		199,569
Garnishments		43,420		43,420
Taxes, fees, etc. paid to tax collector	4,256,051			4,256,051
Other additions		6,512		6,512
Total additions	<u>4,256,051</u>	<u>249,501</u>	<u>251,077</u>	<u>4,756,629</u>
Total	<u>4,264,537</u>	<u>249,501</u>	<u>268,533</u>	<u>4,782,571</u>
REDUCTIONS				
Deposits, taxes, fees, etc. settled to:				
Tensas Parish:				
Sheriff's General Fund	942,380	33,633	38,164	1,014,177
Clerk of Court	700	376	17,259	18,335
Police jury	1,106,014		75,593	1,181,607
School board	1,463,640			1,463,640
Assessor	251,801			251,801
Louisiana Department of Agriculture	7,298			7,298
Louisiana Tax Commission	1,720			1,720
Levee district	147,579			147,579
District Attorney			46,961	46,961
Indigent defender board			34,647	34,647
Judicial Expense fund			4,430	4,430
Fire district no. 1	192,237			192,237
Attorneys, appraisers, etc.		2,100		2,100
Litigants		197,201		197,201
Northwest Louisiana Crime Lab			16,684	16,684
Commission on Law Enforcement			3,689	3,689
LTHSP			2,995	2,995
CMIS			1,776	1,776
Pension funds	115,965			115,965
Other reductions	26,970	16,191	375	43,536
Total reductions	<u>4,256,304</u>	<u>249,501</u>	<u>242,573</u>	<u>4,748,378</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR	<u>\$8,233</u>	NONE	<u>\$25,960</u>	<u>\$34,193</u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

116 Professional Drive - West Monroe, LA 71291

Phone (318) 329-8880 - Fax (318) 329-8883

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

I have audited the basic financial statements of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of and for the year ended June 30, 2009 and have issued my report thereon dated December 7, 2009. I conducted my audit in accordance with U.S. 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Tensas Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tensas Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Tensas Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Tensas Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Tensas Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Tensas Parish Sheriff's internal control.

TENSAS PARISH SHERIFF
St. Joseph, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2009

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tensas Parish Sheriff's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instance of noncompliance or other matters that is required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Tensas Parish Sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
December 7, 2009

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Schedule of Audit Findings
For the Year Ended June 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unqualified opinion on the basic financial statements of the Tensas Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Tensas Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009

Finding 08-01: The audit of the Sheriff disclosed a verbal agreement with Emerald Management Company to take over the financial records of the Detention Center. One of the stipulations of the agreement was that Emerald was to pay the principal and interest payments on the certificates of indebtedness. The sheriff's office has made a principal payment and two interest payments and as of the date of the completion of fieldwork, Emerald has not reimbursed the sheriff's office for this money.

Recommendation: In the future, the sheriff should have written contracts and ensure that the stipulations of the contract are complied with in a timely manner.

Status: The finding has been corrected.

Finding 08-02: The sheriff did not comply with the requirements of the public bid law.

Recommendation: The sheriff should ensure that the requirements of the public bid law are complied with for any future construction or purchases of materials and supplies or public works.

Status: The finding has been corrected.