

20151000  
20151000

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

**General Purpose Financial Statements  
and Independent Auditor's Reports  
As of June 30, 2002 and for the Years  
Ended June 30, 2002 and 2001  
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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 10/23/02

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of June 30, 2002, and for the Years  
Ended June 30, 2002 and 2001  
With Supplemental Information Schedules

**CONTENTS**

	<b>Statement</b>	<b>Page No.</b>
Independent Auditor's Report on the General Purpose Financial Statements		3-4
General Purpose Financial Statements		
Combined Balance Sheet, June 30, 2002 - All Fund Types and Account Groups	A	5
Governmental Fund - General Fund:		
For the Year Ended June 30, 2002:		
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	7
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual	C	9
For the Year Ended June 30, 2001:		
Statement of Revenues, Expenditures, and Changes in Fund Balance	D	10
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual	E	12
Notes to the Financial Statements		13

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
Contents, June 30, 2002

**CONTENTS (CONT'D)**

	<b>Schedule</b>	<b>Page No.</b>
<b>Supplemental Information Schedules - Fiduciary Funds - Agency Funds:</b>		
Combining Balance Sheet, June 30, 2002	1	27
Schedule of Changes in Balances Due to Taxing Bodies and Others:		
For the Year Ended June 30, 2002	2	28
For the Year Ended June 30, 2001	3	29
Corrective Action Taken on Prior Year Findings	4	31
		<b>Exhibit</b>
<b>Other Report Required by Government Auditing Standards:</b>		
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Audit Standards		A

**RICHARD B. GARRETT**  
Certified Public Accountant  
1537 Froederman's Bend Road  
Monroe, Louisiana 71203

**Independent Auditor's Report on the  
General Purpose Financial Statements**

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

I have audited the accompanying general purpose financial statements of the West Carroll Parish Sheriff, as of June 30, 2003, and for the years ended June 30, 2002 and 2001, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the West Carroll 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 accounts 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 West Carroll Parish Sheriff, as of June 30, 2003, and the results of operations for the years ended June 30, 2002 and 2001, in conformity with accounting principles generally accepted in the United States of America.

**HONORABLE GARY K. BENNETT**  
**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
Audit Report, June 30, 2002

In accordance with Government Auditing Standards, I have also issued my report dated October 8, 2002, on my consideration of the West Carroll Parish Sheriff's internal control over financial reporting and my tests of his compliance with certain provisions of laws and regulations. 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.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying 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 general purpose financial statements of the West Carroll Parish 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 stated, in all material aspects, in relation to the general purpose financial statements taken as a whole.

  
**RICHARD B. GARRETT**

Monroe, Louisiana  
October 8, 2002

**WEST CARROLL PARISH SHERIFF**  
**Oak Grove, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 2003

	<b>GOVERNMENTAL FUND - GENERAL FUND</b>	<b>FIDUCIARY FUNDS - AGENCY FUNDS</b>
<b>ASSETS AND OTHER DEBITS</b>		
<b>Assets:</b>		
Cash and cash equivalents (note 3)	\$21,249	\$28,249
Receivables (note 4)	38,483	-
Building and equipment (note 5)	-	-
<b>Other Debits:</b>		
Amount to be provided for:		
Capital lease payments (notes 10 and 11)	-	-
Compensated absences (note 9)	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$61,732</b>	<b>\$56,498</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>		
<b>Liabilities:</b>		
Accounts payable	\$38,122	-
Salary deductions payable	95,128	-
Deferred revenue	13,008	-
Due to taxing bodies and others (note 12)	-	\$38,648
Capital lease payable (notes 10 and 11)	-	-
Compensated absences (note 9)	-	-
<b>Total Liabilities</b>	<b>\$146,258</b>	<b>\$38,648</b>
<b>Equity and Other Credits:</b>		
Investment in general fixed assets	-	-
Fund balances (deficit) - unreserved - undesignated	(17,480)	-
<b>Total equity and other credits</b>	<b>(17,480)</b>	<b>-</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$128,778</b>	<b>\$38,648</b>

The accompanying notes are an integral part of this statement.

**Statement A**

<b>ACCOUNT GROUPS</b>		<b>TOTAL (MEMORANDUM ONLY)</b>
<b>GENERAL FIXED ASSETS</b>	<b>GENERAL LONG-TERM OBLIGATIONS</b>	
\$ -	\$ -	\$80,195
-	-	30,483
<u>380,000</u>	-	<u>380,195</u>
-	5,400	5,400
-	<u>13,487</u>	<u>13,487</u>
<u>\$380,000</u>	<u>\$18,000</u>	<u>\$1,078,790</u>
\$ -	\$ -	\$38,123
-	-	10,180
-	-	15,000
-	-	328,040
-	5,400	5,400
-	<u>13,487</u>	<u>13,487</u>
-	<u>18,000</u>	<u>707,234</u>
<u>380,195</u>	-	<u>380,195</u>
-	-	<u>(17,480)</u>
<u>380,195</u>	-	<u>362,685</u>
<u>\$380,195</u>	<u>\$18,000</u>	<u>\$1,078,790</u>

**WEST CARROLL PARISH SHERIFF**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 2002**

**REVENUES**

Ad valorem taxes	\$889,750
Intergovernmental revenues:	
State grants:	
Commission of state revenue sharing	44,040
State supplemental pay	39,600
North Delta Training Grant	1,478
Federal grants (Title 10):	
Louisiana Commission on Law	
Enforcement - Task Force Grant	19,400
U.S. Department of Justice:	
COPS Plus Grant	13,476
COPS More Grant	11,700
Local Law Enforcement Block Grant	14,878
Fees, charges, and commissions for services:	
Commissions on forfeits, etc.	21,450
Civil and criminal fees	70,450
Court attendance	3,808
Transporting prisoners	5,843
Feeding and keeping prisoners	143,000
Tax collect, etc.	5,488
Use of money and property - interest earnings	1,518
Miscellaneous	68
Total revenues	<u>1165,828</u>

The accompanying notes are an integral part of this statement.



**Statement B****EXPENDITURES**

## Current:

Public safety:	
Personnel services and related benefits	\$555,853
Operating services	81,717
Statutory charges	81,058
Materials and supplies	41,149
Travel and other charges	3,575
Capital outlay	43,878
Debt service:	
Principal	3,000
Interest	540
Total expenditures	<u>760,420</u>

**EXCESS (deficiency) OF REVENUES  
OVER EXPENDITURES**

(4,490)

**OTHER FINANCING SOURCES**

Sale of assets	<u>3,527</u>
----------------	--------------

**EXCESS (deficiency) OF REVENUES AND  
OTHER SOURCES OVER EXPENDITURES**

607

**FUND BALANCE (Deficit) AT BEGINNING OF YEAR**(15,539)**FUND BALANCE (Deficit) AT END OF YEAR**\$(17,483)

**PIET CARROLL, PARISH Sheriff**  
 East Thru, Louisiana  
**GOVERNMENTAL FUNDS—GENERAL FUND**

**Statement of Revenues, Expenditures, and  
 and Changes in Fund Balance - Budget  
 (Cash Basis) and Actual  
 For the Year Ended June 30, 2022**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE</b>			
Ad valorem taxes	1,000,000	999,733	(267)
Intergovernmental revenues:			
Grants-Federal and State	60,000	62,199	(2,801)
State grants:			
Commission on state-revenue sharing	44,151	44,643	(492)
State supplemental pay	20,000	20,000	-
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	25,000	21,094	(3,906)
Out and control fees	60,700	60,567	1,133
Court attendance	4,000	3,700	(300)
Transporting prisoners	4,000	5,004	1,004
Housing and feeding prisoners	167,000	162,873	(4,127)
Tax returns, etc.	5,000	5,491	1,491
Use of money and property - interest earnings	2,200	1,932	(268)
Miscellaneous	-	65	65
Total revenues	<u>1,762,200</u>	<u>1,761,036</u>	<u>(1,164)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Personal services and related benefits	507,700	545,641	37,941
Contract services	70,000	62,000	(8,000)
Materials and supplies	40,000	44,501	(4,501)
Statutory charges	60,000	61,240	1,240
Travel and other charges	8,000	2,794	5,206
Capital outlay	40,700	44,970	(4,270)
Debt retirement	-	2,000	(2,000)
Total expenditures	<u>726,400</u>	<u>764,006</u>	<u>(37,606)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(4,200)</u>	<u>(1,070)</u>	<u>(3,130)</u>
<b>OTHER FINANCING SOURCES</b>			
Sale of assets	4,000	3,027	(973)
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>0</u>	<u>(1,043)</u>	<u>(1,043)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>50</u>	<u>2,000</u>	<u>(1,950)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$1,150</u>	<u>\$9,210</u>	<u>\$8,060</u>

The accompanying notes are an integral part of this statement.

**WEST CARROLL PARISH SHERIFF**  
**Oak Grove, Louisiana**  
**GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**For the Year Ended June 30, 2001**

<b>REVENUES</b>	
Ad valorem taxes	\$287,204
Intergovernmental revenues:	
State grants:	
Contribution of state revenue sharing	44,151
State supplemental pay	39,608
North Delta Training Grant	1,732
Federal grants (Title 18):	
Louisiana - Commission on Law Enforcement - Task Force Grant	15,997
U.S. Department of Justice:	
DOJ's Fast Grant	17,800
Local Law Enforcement Block Grant	18,487
Fees, charges, and commissions for services:	
Commissions on licenses, etc.	20,248
Civil and criminal fees	84,243
Court attendance	5,576
Transporting prisoners	3,958
Feeding and keeping prisoners	180,884
Tax rebates, etc.	5,494
Use of money and property - interest earnings	2,419
Miscellaneous	144
Total revenues	<u>\$684,221</u>

The accompanying notes are an integral part of this statement.

**Statement D****EXPENDITURES**

## Current

Public safety:	
Personal services and related benefits	\$541,345
Operating services	57,502
Statutory charges	35,340
Materials and supplies	47,550
Travel and other charges	2,241
Capital outlay	64,671
Debt service:	
Principal	2,885
Interest	734
Total expenditures	<u>719,517</u>

**EXCESS (deficiency) OF REVENUES  
OVER EXPENDITURES**(38,800)**OTHER FINANCING SOURCES**

Sale of assets	<u>1,800</u>
----------------	--------------

**EXCESS (deficiency) OF REVENUES AND  
OTHER SOURCES OVER EXPENDITURES**(37,000)**FUND BALANCE AT BEGINNING OF YEAR**71,267**FUND BALANCE (Deficit) AT END OF YEAR**(3,733)

**WEST CARROLL PARISH Sheriff**  
**San Diego, Louisiana**  
**GOVERNMENTAL FUNDS - GENERAL FUNDS**

**Statement of Revenues, Expenditures, and**  
**and Changes in Fund Balance - Budget**  
**(Cash Basis and Actual)**  
**For the Year Ended June 30, 2021**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes	1300000	1287180	(12820)
Intergovernmental revenues:			
Grants Federal and State	70000	80400	10400
State profits:			
Commodore on state revenue sharing	44100	44240	140
State supplementary pay	40000	39800	(200)
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	25000	24044	(956)
Civil and criminal fees	24200	24843	643
Court attendance	2000	4010	2010
Transporting prisoners	4000	4000	-
Feeding and housing prisoners	100000	100000	-
Tax collect, etc.	2000	2494	494
Use of money and property - interest earnings	2000	2418	418
Miscellaneous	-	188	188
Total revenues	<u>1500000</u>	<u>1487894</u>	<u>(12106)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Personnel services and related benefits	514,000	516,014	(2,014)
Operating services	80,000	84,000	(4,000)
Materials and supplies	40,000	40,014	(14)
Statutory charges	80,000	82,730	(2,730)
Travel and other charges	2,000	2,000	-
Capital outlay	84,000	80,862	(3,138)
Debt retirement	2,000	2,000	-
Total expenditures	<u>702,000</u>	<u>707,620</u>	<u>(5,620)</u>
<b>EXCESS (Deficiency) OF REVENUES</b> <b>OVER EXPENDITURES</b>	(2,000)	(4,172)	(2,172)
<b>OTHER FINANCING SOURCES</b>			
Use of assets	2,000	1,000	(1,000)
<b>EXCESS (Deficiency) OF REVENUES AND</b> <b>OTHER SOURCES OVER EXPENDITURES</b>	80	(4,172)	(4,252)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>43,426</u>	<u>43,426</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>43,506</u>	<u>39,254</u>	<u>(4,252)</u>

The accompanying notes are an integral part of this statement.

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

Notes to the Financial Statements  
As of June 30, 2002 and For the Years  
Ended June 30, 2002 and 2001

**INTRODUCTION**

*As provided by Article V, Section 27 of the Louisiana Constitution of 1904, 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 executes 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 on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.*

*As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fees, 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 West Carroll 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 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and the component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, or extra, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. 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 is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no 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 two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

### **General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district.

Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

#### **Agency Funds**

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

### **B. 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 flows applied. The General Fund is accounted for using a flow of current financial resources measurement flows. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

#### **Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Interest income on interest-bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on time deposits is recorded when the time deposits have matured and the income is available.



**Expenditures**

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

**Other Financing Sources**

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital lease are recorded as expenditures and other financing sources at the time of acquisition.

**E. BUDGET PRACTICES**

The proposed budgets for the fiscal years ended June 30, 2001 and 2000, were made available for public inspection on April 19, 2000, and April 25, 2001, respectively. The proposed 2000-01 and 2001-02 budgets, prepared on the cash basis of accounting, were published in the official journal 15 and 8 days, respectively, prior to the public hearings for comments from taxpayers, which were held at the West Carroll Parish Sheriff's office on May 3, 2000, and May 2, 2001, respectively. The budgets were legally adopted and amended, as necessary, by the sheriff.

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

A system of encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying general purpose financial statements include the original adopted budget and all subsequent amendments. The revenues and expenditures shown on Statements C and E are reconciled with the amounts reflected on Statements B and D as follows:

**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

	<u>For the Year Ended</u>	
	<u>June 30, 2002</u>	<u>June 30, 2001</u>
Excess (deficiency) of revenues and other sources over expenditures (budget basis) - Statements C and D	\$3,294	(\$48,573)
Adjustment for:		
Receivables - net	792	(13,186)
Payables - net	_(5,067)	(34,657)
Excess of revenues and other sources over expenditures (GAAP basis) - Statements B and D	_(\$271)	(\$87,896)

**F. ENCUMBRANCES**

Incumbance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the sheriff in his accounting practices.

**G. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits, and time deposits. 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. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by another parish sheriff through a grant and general fixed assets turned over to the sheriff by the courts as a result of drug seizures are recorded within the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. Of the \$389,185 of general fixed assets reported on the balance sheet, approximately 96.2 per cent, or \$375,192, are valued at historical cost, 3.5 per cent, or \$12,827, are valued at

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

estimated historical cost based on the cost of like items, and 3 per cent, or \$1,249, are valued at their estimated fair market value on the date the asset is turned over to the sheriff by the courts.

**I. COMPENSATED ABSENCES**

Full-time deputies of the sheriff's office earn from 40 to 304 hours of annual leave each year depending on length of service with the Sheriff's office. Annual leave is earned each month. A maximum of 24 hours can be accumulated and carried forward into a new calendar year. Upon termination of employment, unused annual leave is paid to deputies at the deputies' current rates of pay.

Annual leave that has been claimed by deputies as of the end of the fiscal year is recorded as an expenditure in the year claimed. Annual leave accrued as of the end of the fiscal year is valued using deputies' current rates of pay and the total is included in the General Long-Term Obligations Account Group. The Sheriff nor the deputies are required to contribute to the retirement system for annual leave payments. Accrued annual leave will be paid from future years' resources.

Full-time deputies earn 80 hours of sick leave each year. Sick leave may not be accumulated and carried forward to a new calendar year. Upon termination of employment, unused sick leave is not paid to employees. At June 30, 2002, there are no accumulated and vested benefits relating to sick leave that require accrual or disclosure to conform with GASB Codification Section C60.

**J. LONG-TERM OBLIGATIONS**

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

**K. 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.

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

**1. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the two years ended:

	<u>June 30,</u>	
	<u>2002</u>	<u>2001</u>
Authorized Millage	10.18	10.00
Levied Millage	10.18	10.00

**3. CASH AND CASH EQUIVALENTS**

At June 30, 2002, the sheriff has cash and cash equivalents (book balances) totaling \$660,195, as follows:

Interest bearing demand deposits	\$14,057
Time deposits	635,618
Petty cash	100
Total	<u>\$660,195</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. At June 30, 2002, the sheriff has 5737,805 in deposits (collected bank balances). These deposits are secured from risk by \$178,627 of federal deposit insurance and 3556,178 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 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.

**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

**4. RECEIVABLES**

The General Fund receivables of \$20,482 at June 30, 2002, are as follows:

<u>Class of Receivable</u>	<u>Amount</u>
State supplemental pay	\$1,300
State grants	100
Federal grants	7,849
Commissions on licenses, etc.	1,403
Civil and criminal fees	4,223
Court attendance	374
Transporting prisoners	282
Feeding and keeping prisoners	12,213
Refunds	688
Total	<u>\$20,482</u>

**5. CHANGES IN GENERAL FINED ASSETS**

A summary of changes in general fixed assets (building and equipment) follows:

	<u>Building</u>	<u>Equipment</u>	<u>Total</u>
Balance June 30, 2000	\$1,336	\$215,381	\$216,717
Additions	-	73,048	73,048
Deductions	—	(32,896)	(32,896)
Balance June 30, 2001	<u>\$1,336</u>	<u>\$255,729</u>	<u>\$257,065</u>

	<u>Building</u>	<u>Equipment</u>	<u>Total</u>
Balance June 30, 2001	\$1,336	\$255,729	\$257,065
Additions	-	44,371	44,371
Deductions	—	(32,251)	(32,251)
Balance June 30, 2002	<u>\$1,336</u>	<u>\$367,849</u>	<u>\$369,185</u>

**6. PENSION PLAN**

**Plan Description:** Substantially all employees of the West Carroll 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 found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent. The retirement benefit cannot exceed 100 percent 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 Sheriff's Pension and Relief Fund, 6034 Florida Boulevard, Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 666-0949.

**Funding Policy:** Plan members were required by state statute to contribute 9.7 percent of their annual covered salary during the 2000-01 fiscal year and 9.8 percent during the 2001-02 fiscal year. The West Carroll Parish Sheriff was required to contribute at an actuarially determined rate. The rate for the 2000-01 fiscal year was 6.0 percent of the covered payroll. The rate for the 2001-02 fiscal year was 7.8 percent of the 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 West Carroll 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 West Carroll Parish Sheriff's contributions to the System for the years ending June 30, 2002, 2001, and 2000, were \$20,203, \$21,871, and \$20,160, respectively, equal to the required contributions for each year.

## **7. POSTEMPLOYMENT BENEFITS**

As required by Louisiana Revised Statutes, the Sheriff provides certain continuing health care and life insurance benefits for certain retired employees through the Sheriff's group insurance plan. Retired employees are eligible for these benefits if they reached normal retirement age, as defined by the retirement system (see Note 8), while working for the Sheriff. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as expenditures when the monthly premiums are due. The cost of retiree benefits totaled \$4,181 and \$4,653 during the 2000-01 and 2001-02 fiscal years, respectively. Two employees received benefits under this plan.

## **8. DEFERRED COMPENSATION PLAN**

The Sheriff offers a deferred compensation plan to employees of his office under the provisions of Internal Revenue Service Code 457 (Deferred Compensation Plan). The deferred compensation plan is strictly on a voluntary with only employee contributions being made to the Plan. At June 30, 2001, the Plan had assets with an approximate market value of \$54,317. The assets in the Plan are held in trust solely for the benefit of participants and their beneficiaries. Therefore, in accordance with GASB Statement No. 31, they are not reported in the Sheriff's financial statements.

## **9. COMPENSATED ABSENCES**

At June 30, 2002, employees of the sheriff have accumulated and vested \$13,497 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. The leave benefits have been recorded within the general long-term obligations account group.

## **10. LEASES**

The Sheriff records assets acquired by capital lease as an asset and an obligation in the accompanying general purpose financial statements. The Sheriff entered into a capital lease to purchase a computer and the related software on March 31, 1999. The lease calls for 60 monthly payments of \$343 at an interest rate of 7.7 percent. The recorded amount of the computer and the related software is \$22,138.

**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

The following is a schedule of future minimum lease payments under capital lease, together with the present value of the minimum lease payments, as of June 30, 2002:

Year Ended June 30,	Amount
2003	3,638
2004	<u>2,122</u>
Total minimum lease payments	5,760
Less - amounts representing interest	<u>(2,511)</u>
Present value of minimum lease payments	<u>\$3,249</u>

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

The following is a summary of the long-term obligation transactions for the two years ended June 30, 2002:

	Capital Lease	Compressed Accounts	Total
Long-term obligations at July 1, 2000	\$11,367	\$ -	\$11,367
2000-01 additions	-	15,484	15,484
2000-01 deductions	(2,862)	(2,177)	(5,039)
Long-term obligations at June 30, 2001	<u>8,505</u>	<u>13,307</u>	<u>21,812</u>
2001-02 additions	-	13,533	13,533
2001-02 deductions	(3,093)	(11,303)	(14,396)
Long-term obligations at June 30, 2002:	<u>\$5,412</u>	<u>\$15,537</u>	<u>\$20,949</u>



**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

**12. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others for the two years ended June 30, 2002, follows:

	Sheriff's	Tax Collector	Total
Balance June 30, 2000	\$178	\$209,592	\$209,570
Additions	148,444	2,801,211	2,949,655
Deductions	(148,384)	(2,798,157)	(2,945,941)
Balance June 30, 2001	238	614,646	614,884
Additions	161,344	2,844,628	2,905,972
Deductions	(168,473)	(2,831,231)	(2,981,703)
Balance June 30, 2002	\$1,103	\$627,843	\$628,946

**13. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2002, as reflected on Statement A, include \$564,997 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$69,041. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**14. LITIGATION AND CLAIMS**

At June 30, 2002, the sheriff was involved in one lawsuit. In the opinion of the Sheriff's legal counsel, the suit will not result in a loss to the Sheriff in excess of his insurance coverage. The Sheriff's legal counsel was not aware of any unasserted claims or assessments.

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

The sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by statute, are paid by the West Carroll Parish Police Jury. These expenditures are not included in the accompanying financial statements.

**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

**16. FEDERAL FINANCIAL ASSISTANCE**

The sheriff participated in the following Federal financial assistance programs during the two years ended June 30, 2002:

Federal Grants/ Pass-Through Grants/ <u>Program Name</u>	CFDA <u>Number</u>	Expenditures Year Ended June 30, <u>2002</u> <u>2001</u>	
<b>Bureau of Justice Assistance, Department of Justice</b>			
<b>Direct Programs:</b>			
Community Oriented Policing			
Services Grant			
Mara Grant	16.730	\$11,700	\$ -
Fast Grant	16.730	13,478	17,880
Local Law Enforcement Block Grant	16.562	14,878	15,487
<b>Passed through Louisiana Commission on Law Enforcement – through Franklin Parish Sheriff - Drug Control and System Improvement – Formula Grant</b>			
Fund - Task Force Grant	16.579	<u>18,403</u>	<u>13,827</u>
<b>Total</b>		<b>\$38,459</b>	<b>\$48,364</b>

**17. SUBSEQUENT EVENTS**

The Sheriff borrowed \$75,000 from a bank on July 2, 2002 and on August 23, 2002 he borrowed an additional \$25,000 to help his cash flow until his ad valorem taxes are collected. The Sheriff was authorized by the Louisiana State Bond Commission to borrow up to \$250,000. The loan is to be repaid by June 30, 2003, at an interest rate of 4.75 per cent. The Sheriff feels that he will not have to borrow any additional funds this year due to the release of prior year protest taxes.

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
*As of June 30, 2002, and for the Years*  
*Ended June 30, 2002 and 2001*

**FIDUCIARY FUNDS - AGENCY FUNDS**

**SHERIFF'S FUND**

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments.

**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 and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. It also accounts for collections of bonds, fines, and costs and payments of these collections to the recipients in accordance with applicable laws.

WEST CARROLL PARISH SHERIFF  
 Oak Grove, Louisiana  
 FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 2002

	SHERIFF'S FUND	TAX COLLECTOR FUND	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	<u>\$1,100</u>	<u>\$677,660</u>	<u>\$678,760</u>
<b>LIABILITIES</b>			
Due to taxing bodies and others	<u>\$1,100</u>	<u>\$677,660</u>	<u>\$678,760</u>

**WEST CARROLL PARISH SHERIFF**  
**Oak Grove, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balances Due**  
**to Taxing Bodies and Others**  
**For the Year Ended June 30, 2002**

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
<b>BALANCES AT BEGINNING OF YEAR</b>	<u>5734</u>	<u>2074,440</u>	<u>2074,406</u>
<b>ADDITIONS</b>			
Deposits:			
Fees, salaries, and sales	180,078	-	180,078
Interest earnings	408	-	408
Taxes, fees, etc., paid to tax collector	<u>-</u>	<u>2,804,028</u>	<u>2,804,028</u>
Total additions	<u>180,486</u>	<u>2,804,028</u>	<u>2,984,514</u>
Total	<u>181,060</u>	<u>2,804,028</u>	<u>2,985,088</u>
<b>REDUCTIONS</b>			
Taxes, fees, etc., distributed to taxing bodies and others	-	2,821,221	2,821,221
Deposits (added to):			
Sheriff's General Fund	10,158	-	10,158
Court of audit	9,529	-	9,529
Liquors	65,480	-	65,480
Accounts, expenses, etc.	1,788	-	1,788
Other settlements	<u>80,524</u>	<u>-</u>	<u>80,524</u>
Total reductions	<u>167,479</u>	<u>2,821,221</u>	<u>2,988,700</u>
<b>BALANCES AT END OF YEAR</b>	<u>31,581</u>	<u>2077,843</u>	<u>2079,424</u>

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Balances Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 2001

	SHERIFF'S FUND	TAX COLLECTOR FUND	TOTAL
<b>BALANCES AT BEGINNING OF YEAR</b>	<u>8175</u>	<u>\$295,090</u>	<u>\$303,265</u>
<b>ADDITIONS</b>			
Deposits:			
Bills, salaries, and other	148,248	-	148,248
Interest earnings	204	-	204
Taxes, fees, etc., paid to tax collector	-	2,881,211	2,881,211
Total additions	<u>148,452</u>	<u>2,881,211</u>	<u>3,029,663</u>
Total	148,652	2,881,211	3,029,863
<b>REDUCTIONS</b>			
Taxes, fees, etc., distributed to taxing bodies and others	-	2,890,157	2,890,157
Disbursements to:			
Sheriff (General Fund)	23,241	-	23,241
Clerk of court	52,113	-	52,113
Jugends	87,088	-	87,088
Attorneys, appraisers, etc.	1,885	-	1,885
Other settlements	5,784	-	5,784
Total reductions	<u>169,951</u>	<u>2,890,157</u>	<u>3,060,108</u>
<b>BALANCES AT END OF YEAR</b>	<u>\$20,704</u>	<u>\$81,033</u>	<u>\$101,737</u>

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

**Supplemental Information Schedule**  
**For the Two Years Ended June 30, 2002**

In accordance with the requirements of the Louisiana Governmental Audit Code, a schedule of corrective action taken on prior audit findings and recommendations has been included.

**WEST CARROLL PARISH SHERIFF**  
**Oak Grove, Louisiana**

**Supplemental Information Schedule**  
**Corrective Action Taken on Prior Audit**  
**Findings and Recommendations**  
**For the Two Years Ended June 30, 2002**

In the prior audit report for the two years ended June 30, 2000, there were no instances of noncompliance that were required to be reported under *Government Auditing Standards* nor were there any matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.



**OTHER REPORT REQUIRED BY  
GOVERNMENT ACCOUNTING STANDARDS**

The following pages contain a report on compliance with laws and regulations and on internal control required by *Government Accounting Standards*, issued by the Comptroller General of the United States. The report on compliance and internal control is based solely on the audit of the financial statements and includes, where applicable, any compliance matters that would be material to the presented financial statements and where appropriate, any reportable internal control conditions and/or material weaknesses.

**RICHARD B. GARRETT**  
Certified Public Accountant  
1537 Franchman's Bend Road  
Monroe, Louisiana 71203

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDIT STANDARDS**

**HONORABLE GARY K. BENNETT**  
**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Sheriff, as of June 30, 2002, and for the years ended June 30, 2002 and 2001, and have issued my report thereon dated October 8, 2002. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the West Carroll Parish Sheriff's general purpose financial statements are free of material misstatement, I performed tests of his compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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*. However, I noted a certain immaterial instance of noncompliance related to the Budget Act that I have reported to the Sheriff of West Carroll Parish in a separate letter dated October 8, 2002.

**EXHIBIT A**

#### **Internal Control Over Financial Reporting:**

In planning and performing my audit, I considered the West Carroll Parish Sheriff's internal control over financial reporting 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 over financial reporting. My considerations of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the sheriff and management of his office and is not intended to be and should not be used by anyone other than those specified parties. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRETT**

Monroe, La.  
October 8, 2002

**EXHIBIT A**

**RICHARD B. GARRETT**  
Certified Public Accountant  
1537 Freshman's Road  
Monroe, LA 71220

**MANAGEMENT LETTER**

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

Internal controls are the "checks and balances" to help ensure that the accounting records properly reflect receipts and disbursements and the year end fiscal balance. The "checks and balances" also help ensure that state and federal laws and regulations are complied with. Internal controls should bring to the attention of employees in the course of performing their assigned duties when receipts and disbursements are not properly recorded or when state and federal laws and regulations are not being complied with. In planning and performing my audit of the general purpose financial statements of the West Carroll Parish Sheriff as of June 30, 2002, and for the two years ended June 30, 2002 and 2001, I considered these "checks and balances" to determine my auditing procedure for the purpose of expressing my opinion on the internal control structure or overall compliance with laws and regulations.

During my audit, I noted the following area that I feel could improve your internal control over cash:

**Compliance with Budget Act**

Louisiana Revised Statutes 99:1302-1314 require that the Sheriff prepare a comprehensive budget presenting a complete financial plan for the General Fund. The Statute requires that the Sheriff's proposed budget be made available for public inspection no later than 15 days prior to the beginning of the fiscal year. Louisiana Revised Statute 99:1308 requires the Sheriff to publish a notice stating that the proposed budget is available for public inspection and that a public hearing on the proposed budget shall be held with the date, time, and place of the hearing specified in the notice. The notice shall be published at least 10 days prior the date of the first public hearing. The Statutes further require the Sheriff to certify completion of the budget process by publishing a notice to stating. The Sheriff is required by the Statutes to monitor and amend his budget during the year when total revenues and other sources plus projected revenue and other sources for the remainder of the year are falling to meet total budgeted revenues and other sources by 2 per cent or more.

The Sheriff did not comply with the following requirements of the Budget Act.

1. An adoption notice of the 2000-01 budget was not published.
2. The 2000-01 budget was not amended when total revenues and other sources failed to meet total budgeted revenues and other sources by 3 per cent. Actual revenues and other sources failed to meet total budgeted revenues and other sources by 7.23 per cent or \$13,681.
3. The 2001-02 notice of availability and public hearing was published 8 days prior to the public hearing instead of 10 days.

By not publishing the budget for the full 10 days prior to the public hearing may not give the public adequate time to participate in the public hearing. By not amending the budget when revenues are not meeting anticipated amounts does not provide assurances to the public that the Sheriff is adequately monitoring his budget.

The Sheriff should become familiar with the requirements of the Budget Act and publish the required notices and amend the budget when revenues and other sources are not meeting budgeted amounts by 3 per cent or more.

#### **Management's Corrective Action Plan**

The Sheriff is now familiar with the requirements of the Budget Act and plans to comply with all requirements of the act. I examined the 2000-03 budget and the Sheriff had published the required notices and they were published within the required time periods. He plans to monitor the 2000-03 budget and amend it as necessary.

  
**RICHARD B. GARRETT**

Monroe, LA  
October 8, 2002