

TENNESSEE PARKS SERVICE
St. Joseph, Louisiana

General Purpose Financial Statements
With Independent Auditors' Report
As of and for the Year Ended
June 30, 1983
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 Board's House office of the Legislative Auditor and, where appropriate, at the office of the county clerk of each of said

Report Date 12-29-83

TESSAS PARISH SHERIFF
St. Joseph, Louisiana

General Purpose Financial Statements
With Independent Auditors' Report
As of and for the Year Ended June 30, 2003
With Supplemental Information Schedules

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LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Form 7000 LITTLE-04
SHARON A. HARRIS/SHARON, AL, CPA

Independent Auditors' Report

TENNESSEE PARISH SHERIFF
St. Joseph, Louisiana

We have audited the general purpose financial statements of the Tennessee Parish Sheriff, a component unit of the Tennessee Parish Police Jury, as of June 30, 2003, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Tennessee Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tennessee Parish Sheriff as of June 30, 2003, and the results of its operations for the year then ended in conformity with U. S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose 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 general purpose financial statements of the Tennessee Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

TENNES PARISH SHERIFF
St. Joseph, Louisiana
Independent Auditors' Report,
June 30, 2003

In accordance with *Government Auditing Standards*, we have also issued a report dated October 28, 2003, on our consideration of the Tensas Parish Sheriff's internal control over financial reporting and our 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 our audit.



Monroe, Louisiana
October 28, 2003

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

TEXAS PARISH SHERIFF
St. Joseph, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2003

	GOVERNMENTAL FUND TYPE:		PRIMARY FUND TYPE AGENCY FUND	ACCOUNT GROUP LONG TERM DEBT	SECURE ORIGINAL FUND ASSETS	TOTAL MEMORANDUM ONLY
	GENERAL FUNDS	SPECIAL REVENUE FUNDS				
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$487,619	\$1,618	\$54,812			\$544,049
Investments		373,296				373,296
Receivables	51,189	144,991				196,180
Due from other funds	75,478	23,825				99,303
Inventory		24,888				24,888
Office furnishings and equipment					\$379,123	379,123
Amount to be provided for retirement of long-term debt				\$30,215		30,215
TOTAL ASSETS AND OTHER DEBITS	\$614,286	\$175,478	\$54,812	\$30,215	\$379,123	\$1,098,134
LIABILITIES AND FUND EQUITY						
Liabilities:						
Bank overdraft		\$31				\$31
Accounts payable	\$593,974	109,346				703,320
Withholdings payable	3,699					3,699
Due to Marketing Group		196,469				196,469
Due to other funds		99,437	\$8,946			99,483
Due to taxing bodies and others	307		45,868			46,175
Capital leases payable				\$30,215		30,215
Total Liabilities	\$595,180	398,373	\$48,812	\$30,215	NONE	1,073,580
Fund Equity:						
Investment in general fund assets					\$379,123	379,123
Fund balance - unreserved - undesignated	18,106	381,315				400,461
Total Fund Equity	18,106	381,315	NONE	NONE	379,123	779,544
TOTAL LIABILITIES AND FUND EQUITY	\$614,286	\$175,478	\$54,812	\$30,215	\$379,123	\$1,098,134

The accompanying notes are an integral part of this statement.

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TEXAS PARISH SHERIFF
 St. Joseph, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 2005

	...GENERAL FUND...			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
REVENUES						
Taxes						
Ad valorem	\$140,000	\$151,856	\$11,856			
Sales and use	95,000	95,992	992			
Intergovernmental revenues:						
Federal grants	6,329	37,608	29,279			
State grants:						
DAAR	8,000	8,000	20			
Video Police	25,000	27,319	2,319			
State supplemental pay	64,600	51,129	(13,471)			
Commission on State revenue sharing	32,500	32,562	62			
Funding prisoners				\$4,600,000	\$4,145,185	(\$454,815)
Other state grants	1,314	1,314				
Local grant				2,715,400	2,715,366	334
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	53,500	60,046	6,546			
Civil and criminal fees	12,000	14,102	2,102			
Courtroom maintenance	6,000	6,000				
Radio Dispatch	10,000	10,145	145			
Court attendance	2,200	2,266	66			
Feeding and keeping of prisoners	29,000	23,206	(5,794)			
Use of money and property	6,800	2,571	(4,229)	4,400	6,667	2,267
Other revenues	944	1,218	274	269,000	271,874	2,874
Total revenues	<u>1,029,871</u>	<u>1,114,677</u>	<u>84,806</u>	<u>2,952,600</u>	<u>2,738,712</u>	<u>(213,888)</u>
EXPENDITURES						
Public safety:						
Current:						
Personnel services and benefits	902,800	905,771	(2,971)	2,135,051	1,889,602	245,449
Operating services	247,000	294,210	(47,210)	4,039,040	4,489,773	(450,733)
Materials and supplies	78,500	71,520	6,980	508,000	508,611	(611)
Travel and other charges	12,000	2,850	9,150	1,000	400	600
Debt service	38,000	34,993	3,007	210,000	210,000	
Capital outlay	16,315	31,835	(15,520)			
Total expenditures	<u>1,292,615</u>	<u>1,341,189</u>	<u>(48,574)</u>	<u>7,102,091</u>	<u>7,311,686</u>	<u>(209,595)</u>

(Continued)

TEXAS PARISH SHREVE

St. Joseph, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,

and Changes in Fund Balances - Budget

(GAAP Basis) and Actual

For The Year Ended 6/30/2000

	---GENERAL FUND---			---SPECIAL REVENUE FUNDS---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,028,844</u>	<u>1,027,749</u>	<u>995,185</u>	<u>871,775</u>	<u>818,698</u>	<u>115,687</u>
OTHER FINANCING SOURCES (USE)						
Proceeds from insurance recovery	9,000	8,145	(855)			
Proceeds from investors	503,800	301,589	(192,211)			
Proceeds from sale of assets	1,000	1,459	359			
Operating transfer in		85	85	35,850	158,740	91,190
Operating transfer out				(450,000)	(448,740)	160
Total other financing sources (use)	<u>513,800</u>	<u>311,658</u>	<u>(192,322)</u>	<u>(414,150)</u>	<u>(129,880)</u>	<u>91,450</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>61,044</u>	<u>84,900</u>	<u>15,158</u>	<u>244,625</u>	<u>(113,942)</u>	<u>302,187</u>
FUND BALANCES (deficit) AT BEGINNING OF YEAR	<u>(83,801)</u>	<u>(83,801)</u>		<u>310,897</u>	<u>314,687</u>	<u>3,690</u>
FUND BALANCES AT END OF YEAR	<u>21,243</u>	<u>21,099</u>	<u>145,796</u>	<u>365,418</u>	<u>335,351</u>	<u>52,157</u>

The accompanying notes are an integral part of this statement.

TENNES PARISH SHERIFF
St. Joseph, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2005

I. 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 associated 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.

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 the primary government is financially accountable, and (c) other organizations for which 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 determining which component units should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criteria 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:

TERREBONNE PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

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 funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the Terrebonne 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 financial reporting entity.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

TENNIS PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

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 governmental and fiduciary funds as described below:

Governmental Funds

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, state grants and state and parish funds for maintaining state and parish prisoners. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes.

Fiduciary Funds - Agency Fund Type

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. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 16 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 84 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. Long-term debt, such as capital leases, are recognized as a liability of a governmental fund only when due.

D. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for reporting the governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses 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.

TENNESSEE PARISH SHERIFF

St. Joseph, Louisiana

Notes to the Financial Statements

Sales and use taxes are recognized as revenues when received by the sheriff's collection agent, the Tennessee Parish School Board.

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

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

Interest income on demand deposits is recorded when the interest is earned and credited to the account.

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

Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services have been treated as receivable to accrual.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and insurance recovery are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the

TENAS PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Encumbrance accounting is not recognized within the budgetary accounting system. 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 financial statements include the original adopted budget and all subsequent amendments.

F. CASE AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2000, the sheriff has cash and equivalents (bank balances) totaling \$244,318 as follows:

Demand deposits	\$343,718
Time deposits	200,000
Fund Cash	<u>300</u>
Total	<u>\$244,318</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 equivalents (bank balances) at June 30, 2000, are secured as follows:

Bank Balances	<u>\$618,459</u>
Federal deposit insurance	\$200,000
Pledged securities (noncollateralized)	<u>1,578,021</u>
Total	<u>\$1,778,021</u>

TENNESSEE PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

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 99:1239 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 bank has failed to pay deposited funds upon demand. Further, LRS 39:1234 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. VACATION AND SICK LEAVE

All employees are granted from 30 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.

H. 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 Tennessee 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.

I. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to theft of, damage to, and destruction of assets and errors and omissions. To handle each 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, 2003.

TEXAS PARISH SHERIFF
 St. Joseph, Louisiana
 Notes to the Financial Statements

2. TOTAL COLUMN ON THE BALANCE SHEET

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

1. RECEIVABLES

The receivables of \$401,180 at June 30, 2003, are as follows:

Class of receivables:	Current Fund	Special Revenue Funds	Total
Taxes: Sales	\$13,702		\$13,702
Intergovernmental revenues:			
Federal grants	6,230		6,230
Other state grants	28,436		28,436
Fees, charges, and commissions for services:			
Feeding and keeping prisoners	1,476	\$349,991	351,467
Court attendance	102		102
Radio dispatch	794		794
Miscellaneous	499		499
Total	<u>\$51,109</u>	<u>\$349,991</u>	<u>\$401,180</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2003, follows:

	Beginning Balance	Additions	Deletions	Ending Balance
General Fund:				
Vehicles	\$246,943	\$21,900		\$268,843
Equipment	17,399	83,681		101,080
Sub-total General Fund	264,342	105,581		369,923
Detention Center - Equipment	94,000		(\$20,095)	73,905
Total	<u>\$358,342</u>	<u>\$105,581</u>	<u>(\$20,095)</u>	<u>\$443,828</u>

TENNES PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

Adjustment made to beginning balance due to error in prior year balance calculations. Additions do not agree to capital outlay because of a donation of a vehicle valued at \$8,905.

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 7, 1979 and before January 1, 1991; \$350 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 90 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, 6854 Florida Blvd., Suite 115, Baton Rouge, Louisiana 70806, or by calling (504) 584-9049.

Plan members are required by state statute to contribute 9.7 percent of their annual covered salary and the Tensas Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 7.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the 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 valuations 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, 2001, 2002, and 2003 were \$157,369, \$183,500, and \$103,906, respectively, equal to the required contributions for each year.

TESSAS PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

5. POST RETIREMENT BENEFITS

The Texas 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. 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 \$410,586 for the year ended June 30, 2003. Of this amount, \$4,094 was for retiree benefits.

6. LEASE PURCHASE PAYABLE

In March, 1999, the law enforcement district entered into lease purchase agreements for two 1999 Jeep Cherokees, a 1995 GMC Yukon, and a 1992 Chevrolet suburban. The lease agreements require 48 payments of \$1,863, including interest. In October, 1999, the district entered into a lease purchase agreement for six 1999 Ford Crown Victoria patrol cars. The agreement requires 48 monthly payments of \$2,771, including interest. In February, 2001, the sheriff entered into a lease purchase agreement for a 1999 Chevrolet Tahoe. The lease agreement requires 60 payments of \$547, including interest. The following is a summary of changes in lease transactions for the year ended June 30, 2003:

Balance at June 30, 2002	\$72,339
Additions	NONE
Reductions	<u>(42,324)</u>
Balance at June 30, 2003	<u>\$30,015</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, 2003:

Year ended June 30, 2003	
2004	\$20,782
2005	6,899
2006	<u>4,587</u>
Total minimum lease payments	\$32,275
Less amount representing interest	<u>(2,060)</u>
Present value of net minimum lease payments	<u>\$30,215</u>

TEXAS PARISH SHERIFF
 St. Joseph, Louisiana
 Notes to the Financial Statements

7. DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at June 30, 2003 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$75,476	\$25,587
Detention Center South	15,000	49,830
Criminal Fund		21
Commissary Fund South	8,925	15,000
Inmate Fund South		8,925
Total	<u>\$99,401</u>	<u>\$99,403</u>

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 2003, follows:

	Balance at July 1, 2002	Additions	Reductions	Balance at June 30, 2003
Tax Collector Fund	\$13,413	\$3,567,861	(\$3,573,660)	\$8,714
Civil Fund	\$098E	338,587	(\$35,587)	\$098E
Criminal Fund	44,479	182,343	(204,700)	22,124
Inmate Fund	31,168	389,639	(441,234)	14,533
Work Release Fund	\$098E	19,573	(19,057)	515
Total	<u>\$88,068</u>	<u>\$4,411,304</u>	<u>(\$4,533,278)</u>	<u>\$45,886</u>

9. LITIGATION AND CLAIMS

At June 30, 2003, the Texas 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.

TENNESSEE PARISH SHERIFF
St. Joseph, Louisiana
Notes to the Financial Statements

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

The Tennessee 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 Tennessee Parish Police Jury.

11. FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR/ FUND THROUGH GRANTOR, NAME/ PROGRAM TITLE	CFDA NUMBER	FUND THROUGH GRANTOR NUMBER	YEAR ENDED Jun. 30, 2002
United States Department of Justice			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Female Accountability Incentive Block Grant	16.823	N/A	\$11,294
Secret Sales Disruption	16.879	080-2-007	736
Secret Sales Disruption	16.879	081-2-006	5,066
Total United States Department of Justice			<u>\$17,096</u>
Other Financial Assistance			
Direct program - United States Department of the Interior - Payment in Lieu of Taxes	15.008	N/A	11,437
Total Federal Financial Assistance			<u>\$28,533</u>

SUPPLEMENTAL INFORMATION SCHEDULES

TENSAS PARISH SHERIFF
Tululah, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2003

SPECIAL REVENUE FUNDS

DETENTION CENTER FUND

The Detention Center Special Revenue Fund accounts for operations and maintenance of the Tensas Parish Detention Center. The primary sources of revenue are state and parish funds for maintaining federal, state and parish prisoners.

HIGHWAY FUND

The Highway Fund accounts for the mowing of state highways. The primary source of revenue is contract fees earned.

COMMISSARY FUND

The Commissary Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

TEXAS PARISH SHERIFF
Talibah, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 2003

	<u>DETENTION CENTER</u>	<u>COMMUNITY FUND</u>	<u>TOTAL</u>
ASSETS			
Cash		\$1,618	\$1,618
Investments	\$377,296		377,296
Receivables	349,991		349,991
Due from other funds	15,000	2,925	17,925
Inventory		24,988	24,988
TOTAL ASSETS	<u>\$742,247</u>	<u>\$35,431</u>	<u>\$777,678</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Bank overdrafts	351		351
Accounts payable	184,228	29,179	189,547
Due to Marketing Group	186,469		186,469
Due to other funds	75,456	15,000	90,456
Total Liabilities	<u>371,284</u>	<u>23,179</u>	<u>394,323</u>
Fund Balance - unreserved - undesignated	<u>369,043</u>	<u>12,252</u>	<u>381,295</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$742,247</u>	<u>\$35,431</u>	<u>\$777,678</u>

TUNICA PARISH SHERIFF
Tulahoma, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 2003

	DEFERRED CREDITS	COMBINED FUNDS	TOTAL
REVENUES			
Local transfers from investors	\$2,715,866		\$2,715,866
Fooding and keeping prisoners	4,343,088		4,343,088
Use of money and property	6,687		6,687
Other revenue		\$211,674	211,674
Total revenues	<u>7,067,631</u>	<u>211,674</u>	<u>7,279,305</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,889,602		1,889,602
Operating services	4,408,373		4,408,373
Materials and supplies	495,585	142,621	638,206
Travel and other charges	468		468
Debit service	215,000		215,000
Capital Outlay	484		484
Total expenditures	<u>7,009,602</u>	<u>142,621</u>	<u>7,152,224</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>57,929</u>		<u>57,929</u>
OTHER FINANCING SOURCE (Use)			
Bonds in	124,740		124,740
Bonds out	(321,800)	(321,740)	(643,540)
Total other financing source (use)	<u>(197,060)</u>	<u>(321,740)</u>	<u>(518,800)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	<u>(139,131)</u>	<u>3,792</u>	<u>(135,339)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>318,697</u>	<u>6,580</u>	<u>325,277</u>
FUND BALANCES AT END OF YEAR	<u>179,566</u>	<u>10,372</u>	<u>189,938</u>

TENNESSEE PARISH SHERIFF
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2003

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.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary store located at the detention center.

WORK RELEASE FUND

The Work Release Fund accounts for inmate funds earned working outside of the detention center.

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

Combining Balance Sheet, June 30, 2003

	TAX COLLECTION FUND	GENERAL FUND	HOUSING FUND	WORK RELEASE FUND	TOTAL
ASSETS					
Cash and cash equivalents	\$8,714	\$23,145	\$73,458	\$515	\$104,832
TOTAL ASSETS	<u>\$8,714</u>	<u>\$23,145</u>	<u>\$73,458</u>	<u>\$515</u>	<u>\$104,832</u>
LIABILITIES					
Unsettled deposits due to:					
Other Funds		\$21	\$8,925		\$9,946
Others	\$8,714	\$2,129	14,333	\$515	45,691
TOTAL LIABILITIES	<u>\$8,714</u>	<u>\$23,145</u>	<u>\$73,458</u>	<u>\$515</u>	<u>\$104,832</u>

TENNESSEE PAROLE SHERIFF
St. Joseph, Louisiana
REGULAR FUND TYPE - AGENCY FUNDS

Continuing Schedule of Changes in Unsettled
Balances Due to Tasting Bodies and Others
For the Year Ended June 30, 2002

	TAX COLLECTOR FUND	CIVIL FUND	GENERAL FUND	DEBATE FUND	WORK RELEASE FUND	TOTAL
	513,413	NONE	944,479	158,158	NONE	1,616,050

**(UNSETTLED BALANCES DUE TO TASTING
BODIES AND OTHERS, June 30, 2002)**

ADDITIONS

Deposits:						
Fines, bond forfeitures, and costs		3,066,941	160,255			140,370
State and salaries		18,161				306,961
Contingencies			12,860			18,161
Cash bonds						21,060
Fines, fees, etc. paid in tax collector	1,487,981			283,819	518,472	1,567,961
Other additions	1,487,981	3,033,987	182,243	283,819	18,372	4,106,382
Total additions	1,487,981	3,033,987	295,114	413,802	18,372	4,250,156
Total						

DEDUCTIONS

Deposits, taxes, fees, etc. omitted in:						
Sheriff's General Fund	804,003	44,271	28,742			877,016
Clark of Court	280	34,182	12,434			36,896
Police Jury	653,002		61,442			1,013,454
School board	1,297,183					1,297,183
Attorney	213,883					213,883
Louisiana Department of Agriculture	7,071					7,071
Louisiana Tax Commission	1,943					1,943
Levee Board	111,979					111,979
District Attorney			34,989			34,989

Indigent defender board		25,569		25,569
Indigent expense fund		3,666		3,666
Fire District #1	187,153			187,153
Attorneys, appraisers, etc.		1,750		1,750
Liquor		325,133		325,133
Northwest Louisiana Crime Lab		6,613		6,613
Prisons Fund	5,178			5,178
Sodapopson	3,334			3,334
Commission on Law Enforcement	7,568			7,568
Lab: Drug Enforcement and Water	111	38,251	481,274	481,274
Other reductions	3,527,680	358,497	384,708	453,328
Total reductions			18,657	18,657
			514,533	514,533
	58,114	80,881	523,124	811
				545,838

**UNSETTLED BALANCES DUE TO TAXING
BOARDS AND OTHERS, June 30, 2002**

**Independent Auditors' Report Required
by Government Auditing Standards**

The following independent auditors' 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.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

2001 NORTH 17TH AVE
CHARLOTTE, NORTH CAROLINA 28206

**Independent Auditors' Report on Compliance and
Internal Control Over Financial Reporting**

TENNESSEE PARISH SHERIFF
St. Joseph, Louisiana

We have audited the general purpose financial statements of the Tennessee Parish Sheriff as of and for the year ended June 30, 2003 and have issued our report thereon dated October 28, 2003. We conducted our 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.

Compliance

As part of obtaining reasonable assurance about whether the Tennessee Parish Sheriff's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tennessee Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

Independent Auditors' Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2000

This report is intended for the information of the Tensas Parish Sheriff, management of the sheriff's office, the Louisiana Legislative Auditor and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 14:513, this report is distributed by the Legislative Auditor as a public document.

K. Keith & Associates

Monroe, Louisiana

October 28, 2000

TEXAS PARISH SHERIFF
St. Joseph, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2003

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the Texas Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Texas Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

TEXAS PARISH SHERIFF
St. Joseph, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2000

There were no audit findings reported in the audit for the year ended June 30, 2000.