

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

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.**

Release Date 1/16/02

**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

TENSAS PARISH SHERIFF

St. Joseph, Louisiana

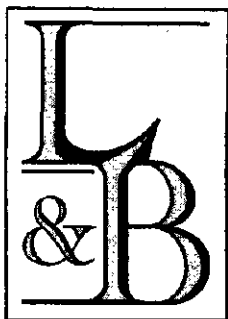
General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 2001  
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		3
<b>General Purpose Financial Statements:</b>		
Combined Balance Sheet, All Fund Types and Account Groups	A	6
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	7
Notes to the Financial Statements		9
	<u>Statement</u>	<u>Page No.</u>
<b>Supplemental Information Schedules -</b>		
<b>Special Revenue Funds:</b>		
Combining Balance Sheet	1	23
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	24
<b>Fiduciary Fund Type - Agency Funds:</b>		
Combining Balance Sheet	3	26
Combining Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	4	28

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules (Contd):		
<b>Independent Auditor's Report Required by <i>Government Auditing Standards</i></b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		30
Schedule of Findings and Questioned Costs	5	32
Summary Schedule of Prior Audit Findings	6	33



**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditor's Report**

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

We have audited the general purpose financial statements of the Tensas Parish Sheriff, a component unit of the Tensas Parish Police Jury, as of June 30, 2001, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Tensas Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

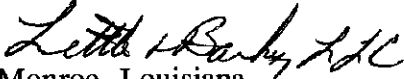
We conducted our audit in accordance with U. S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose 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 Tensas Parish Sheriff as of June 30, 2001, 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 Tensas 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.

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana  
Independent Auditor's Report,  
June 30, 2001

In accordance with *Government Auditing Standards*, we have also issued a report dated December 21, 2001, 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  
December 21, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

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

Combined Balance Sheet, June 30, 2001

	GOVERNMENTAL ...FUND TYPE...		FIDUCIARY FUND TYPE AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS		LONG TERM DEBT	GENERAL FIXED ASSETS	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$125,901	\$40,669	\$244,126			\$410,696
Receivables	31,875	313,034				344,909
Prepaid legal fees	190					190
Inventory			15,415			15,415
Due from other funds	269,372	64,269	20,375			354,016
Office furnishings and equipment					\$281,674	281,674
Amount to be provided for retirement of long-term debt					\$117,403	117,403
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$427,338</b>	<b>\$417,972</b>	<b>\$279,916</b>	<b>\$117,403</b>	<b>\$281,674</b>	<b>\$1,524,303</b>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$406,374	\$202,664	\$14,545			\$623,583
Withholdings payable	65,386					65,386
Due to other funds		208,711	145,305			354,016
Due to taxing bodies and others	1,200		120,066			121,266
Capital leases payable					\$117,403	117,403
Deferred income	100,000					100,000
<b>Total Liabilities</b>	<b>572,960</b>	<b>411,375</b>	<b>279,916</b>	<b>117,403</b>	<b>NONE</b>	<b>1,381,654</b>
Fund Equity:						
Investment in general fixed assets					\$281,674	281,674
Fund balance - unreserved - undesignated	(145,622)	6,597				(139,025)
<b>Total Fund Equity</b>	<b>(145,622)</b>	<b>6,597</b>	<b>NONE</b>	<b>NONE</b>	<b>281,674</b>	<b>142,649</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$427,338</b>	<b>\$417,972</b>	<b>\$279,916</b>	<b>\$117,403</b>	<b>\$281,674</b>	<b>\$1,524,303</b>

The accompanying notes are an integral part of this statement.

TENSAS 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, 2001

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$694,000	\$706,465	\$12,465			
Sales and use	100,000	88,605	(11,395)			
Intergovernmental revenues:						
Federal grants - federal revenue		5,370	5,370			
State grants:						
State revenue sharing (net)		16,063	16,063			
Video Poker	22,000	23,480	1,480			
State supplemental pay	48,000	47,658	(342)			
Commission on State revenue sharing	32,500	32,623	123			
Other state grants	7,500	1,900	(5,600)			
Local grant						
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	21,000	28,571	7,571			
Civil and criminal fees	28,000	24,552	(3,448)			
Court attendance	2,000	1,836	(164)			
Transportation of prisoners		111	111			
Feeding and keeping of prisoners	3,000	6,681	3,681	\$3,075,000	\$2,996,539	(\$78,461)
Tax notices, etc.						
Use of money and property	2,625	7,455	4,830	4,550	3,425	(1,125)
Other revenue	58,078	56,168	(1,910)		35,323	35,323
Total revenues	<u>1,018,703</u>	<u>1,047,538</u>	<u>28,835</u>	<u>3,079,550</u>	<u>3,035,287</u>	<u>(44,263)</u>
<b>EXPENDITURES</b>						
Public safety:						
Current:						
Personal services and benefits	845,400	803,410	41,990	1,653,225	1,661,282	(8,057)
Operating services	190,000	239,174	(49,174)	1,133,820	1,116,610	17,210
Materials and supplies	65,500	57,290	8,210	409,750	479,279	(69,529)
Travel and other charges	12,200	1,141	11,059	7,225	11,802	(4,577)
Debt service	100,000	83,690	16,310			
Capital outlay	2,500	34,927	(32,427)	1,000	2,142	(1,142)
Total expenditures	<u>1,215,600</u>	<u>1,219,632</u>	<u>(4,032)</u>	<u>3,205,020</u>	<u>3,271,115</u>	<u>(66,095)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	<u>(196,897)</u>	<u>(172,094)</u>	<u>24,803</u>	<u>(125,470)</u>	<u>(235,828)</u>	<u>(110,358)</u>

(Continued)



TENSAS 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

	.....GENERAL FUND.....			....SPECIAL REVENUE FUNDS....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OTHER FINANCING SOURCES (USE)</b>						
Proceeds from lease purchase		\$27,049	\$27,049			
Proceeds from sale of fixed assets		6,000	6,000			
Proceeds from insurance recovery		16,820	16,820			
Proceeds from investors	\$100,000		(100,000)			
Operating transfer in	251,000	246,506	(4,494)	\$324,000	\$326,518	\$2,518
Operating transfer out				(361,211)	(276,082)	85,129
Total other financing sources (use)	<u>351,000</u>	<u>296,375</u>	<u>54,625</u>	<u>(37,211)</u>	<u>50,436</u>	<u>87,647</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>154,103</u>	<u>124,281</u>	<u>(29,822)</u>	<u>(162,681)</u>	<u>(185,392)</u>	<u>(22,711)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>(269,903)</u>	<u>(269,903)</u>		<u>181,151</u>	<u>191,989</u>	<u>10,838</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>(\$115,800)</u>	<u>(\$145,622)</u>	<u>(\$29,822)</u>	<u>\$18,470</u>	<u>\$6,597</u>	<u>(\$11,873)</u>

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

**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 criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**TENSAS PARISH SHERIFF**

*St. Joseph, Louisiana*

**Notes to the Financial Statements**

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 parish courthouse 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 Tensas Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the 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.

TENSAS 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 revenue 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. Those 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.

**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 87 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 13 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.

**TENSAS 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 Tensas 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 susceptible 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, sales of fixed assets, 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

TENSAS 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 expenditure. 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. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2001, the sheriff has cash (book balance) totaling \$410,696, of which all were demand deposits.

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, 2001, are secured as follows:

Bank Balances	<u>\$751,837</u>
Federal deposit insurance	\$233,015
Pledged securities (uncollateralized)	<u>1,567,306</u>
Total	<u>\$1,800,321</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

**G. VACATION AND SICK LEAVE**

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

**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 Tensas Parish School Board acts as the collecting agent for the purpose of administration and collection of the tax. For its services, the school board receives reasonable and necessary costs of collection. Every agency that the school board collects a tax for pays a pro-rata share of the collection agency's expenses based on the amount of tax actually collected for them.

**I. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2001.

**J. 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.



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

2. RECEIVABLES

The receivables of \$344,909 at June 30, 2001, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes: Sales	\$10,014		\$10,014
Intergovernmental revenues:			
State supplemental pay	4,200		4,200
Other state grants	5,245		5,245
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	1,947		1,947
Feeding and keeping prisoners	4,176	\$287,237	291,413
Use of money and property	303		303
Miscellaneous	5,990	25,797	31,787
Total	<u>\$31,875</u>	<u>\$313,034</u>	<u>\$344,909</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2001, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Fund				
Vehicles	\$165,623	\$29,549		\$195,172
Equipment	16,481			16,481
Sub-total General Fund	<u>182,104</u>	<u>29,549</u>	<u>NONE</u>	<u>211,653</u>
Detention Center:				
Equipment	21,101			21,101
Sub-total Detention Center	<u>21,101</u>			<u>21,101</u>
Total	<u>\$182,104</u>	<u>\$29,549</u>	<u>NONE</u>	<u>\$232,754</u>

There was no agency schedule in prior year audit. The beginning balance reflects a physical inventory taken by the agency during our audit year.

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

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

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

Plan members are required by state statute to contribute 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 5.0 percent (6.0 percent after June 30, 2000) of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Tensas Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Tensas Parish Sheriff's contributions to the System for the years ended June 30, 2001, 2000, and 1999 were \$105,906, \$96,121, and \$80,608, respectively, equal to the required contributions for each year.

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

**5. POST RETIREMENT BENEFITS**

The Tensas Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. 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 \$287,284 for the year ended June 30, 2001. Of this amount, \$3,612 was for retiree benefits.

**6. LEASE PURCHASE PAYABLE**

In March, 1999, the law enforcement district entered into lease purchase agreements for two 1998 Jeep Cherokees, a 1995 GMC Yukon, and a 1992 Chevrolet suburban. The lease agreements require 48 payments of \$1,663, 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 \$2,777, 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, 2001:

Balance at June 30, 2000	\$136,026
Additions	27,049
Reductions	<u>(45,672)</u>
Balance at June 30, 2001	<u>\$117,403</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, 2001:

Year ended June 30, 2000	
2002	\$50,029
2003	47,826
2004	20,452
2005	6,565
2006	<u>4,377</u>
Total minimum lease payments	129,249
Less amount representing interest	<u>(11,846)</u>
Present value of net minimum lease payments	<u>\$117,403</u>

TENSAS 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, 2001 are as follows:

	Due to Other Funds	Due from Other Funds
General Fund		\$269,372
Civil Fund	\$1,832	
Detention Center North	151,317	32,269
Detention Center South	57,394	32,000
Criminal Fund	5,898	
Commissary Fund	85,200	20,375
Inmate Fund	20,375	
Work Release	32,000	
Total	<u>\$354,016</u>	<u>\$354,016</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, 2001, follows:

	Balance at July 1, 2000	Additions	Reductions	Balance at June 30, 2001
Tax Collector Fund	\$7,659	\$3,369,676	(\$3,368,776)	\$8,559
Civil Fund	1,340	349,060	(350,400)	NONE
Criminal Fund	24,752	227,721	(199,966)	52,507
Commissary Fund	52,222	211,575	(238,764)	25,033
Inmate Fund North	12,552	257,575	(262,658)	7,469
Inmate Fund South	NONE	6,043	(44)	5,999
Work Release Fund	11,630	133,092	(124,223)	20,499
Totals	<u>\$110,155</u>	<u>\$4,554,742</u>	<u>(\$4,544,831)</u>	<u>\$120,066</u>

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

**9. LITIGATION AND CLAIMS**

At June 30, 2001, the Tensas Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

**11. FEDERAL FINANCIAL ASSISTANCE**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANTORS NUMBER	YEAR ENDED June 30, 2001
<b>United States Department of Justice</b>			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Law Enforcement Equipment	16.592	Z00-2-005	<u>5,370</u>
 Total Federal Financial Assistance			<u><u>\$5,370</u></u>

**SUPPLEMENTAL INFORMATION SCHEDULES**

**TENSAS PARISH SHERIFF**  
Tallullah, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended June 30, 2001

**SPECIAL REVENUE FUNDS**

**DETENTION CENTER NORTH FUND**

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

**DETENTION CENTER SOUTH FUND**

The Detention Center South Special Revenue Fund accounts for operation and maintenance of the South Tensas Parish Detention Center. The primary sources of revenue are state and parish funds for maintaining 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.

TENSAS PARISH SHERIFF  
Tallullah, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 2001

	DETENTION CENTER NORTH	DETENTION CENTER SOUTH	HIGHWAY FUND	TOTAL
<b>ASSETS</b>				
Cash	\$35,713	\$4,919	\$37	\$40,669
Receivables	257,910	55,124		313,034
Due from other funds	32,269	32,000		64,269
	<u>\$325,892</u>	<u>\$92,043</u>	<u>\$37</u>	<u>\$417,972</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts payable	\$162,419	\$40,245		\$202,664
Due to other funds	151,317	57,394		208,711
Total Liabilities	<u>313,736</u>	<u>97,639</u>	<u>NONE</u>	<u>411,375</u>
Fund Balance - unreserved - undesignated	12,156	(5,596)	\$37	6,597
	<u>\$325,892</u>	<u>\$92,043</u>	<u>\$37</u>	<u>\$417,972</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				



TENSAS PARISH SHERIFF  
Tallullah, Louisiana  
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended June 30, 2001

	DETENTION CENTER NORTH	DETENTION CENTER SOUTH	HIGHWAY FUND	TOTAL
<b>REVENUES</b>				
Feeding and keeping prisoners	\$2,962,779	\$33,760		\$2,996,539
Use of money and property	3,355		\$70	3,425
Other revenue	35,323			35,323
Total revenues	<u>3,001,457</u>	<u>33,760</u>	<u>70</u>	<u>3,035,287</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and related benefits	1,610,539	50,743		1,661,282
Operating services	1,064,511	52,099		1,116,610
Materials and supplies	469,222	10,057		479,279
Travel and other charges	10,701	1,101		11,802
Capital outlay		2,142		2,142
Total expenditures	<u>3,154,973</u>	<u>116,142</u>	<u>NONE</u>	<u>3,271,115</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(153,516)</u>	<u>(82,382)</u>	<u>70</u>	<u>(235,828)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Transfers in		326,518		326,518
Transfers out	(15,211)	(250,000)	(10,871)	(276,082)
Total other financing sources (uses)	<u>(15,211)</u>	<u>76,518</u>	<u>(10,871)</u>	<u>50,436</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	(168,727)	(5,864)	(10,801)	(185,392)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	<u>180,883</u>	<u>268</u>	<u>10,838</u>	<u>191,989</u>
<b>FUND BALANCES AT END OF YEAR</b>				
	<u>\$12,156</u>	<u>(\$5,596)</u>	<u>\$37</u>	<u>\$6,597</u>

**TENSAS PARISH SHERIFF**  
St. Joseph, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended June 30, 2001

**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.

**COMMISSARY FUND NORTH**

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

**INMATE FUND**

The Inmate 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.

**WORK RELEASE FUND**

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

Schedule 3

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

Combining Balance Sheet, June 30, 2001

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	COMMISSARY FUND NORTH	INMATE FUND NORTH	INMATE FUND SOUTH	WORK RELEASE FUND	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$8,559	\$1,833	\$58,405	\$88,987	\$27,844	\$5,999	\$52,499	\$244,126
Due from other funds				20,375				20,375
Inventory				15,415				15,415
<b>TOTAL ASSETS</b>	<u>\$8,559</u>	<u>\$1,833</u>	<u>\$58,405</u>	<u>\$124,777</u>	<u>\$27,844</u>	<u>\$5,999</u>	<u>\$52,499</u>	<u>\$279,916</u>
<b>LIABILITIES</b>								
Accounts payable				\$14,545				\$14,545
Unsettled deposits due to:								
General Fund		\$1,833	\$5,898	85,199				92,930
Detention Center					\$20,375			32,000
Commissary Fund					7,469			20,375
Others	<u>\$8,559</u>		<u>52,507</u>	<u>25,033</u>		<u>\$5,999</u>	<u>20,499</u>	<u>120,066</u>
<b>TOTAL LIABILITIES</b>	<u>\$8,559</u>	<u>\$1,833</u>	<u>\$58,405</u>	<u>\$110,232</u>	<u>\$27,844</u>	<u>\$5,999</u>	<u>\$52,499</u>	<u>\$265,371</u>

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

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

TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	COMMISSARY FUND NORTH	INMATE FUND NORTH	INMATE FUND SOUTH	WORK RELEASE FUND	TOTAL
\$7,659	\$1,340	\$24,752	\$52,222	\$12,552	NONE	\$11,630	\$110,155

**UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, June 30, 2000**

**ADDITIONS**

Deposits:							
Fines, bond forfeitures, and costs		227,721					227,721
Suits and seizures	325,744						325,744
Garnishments	16,345						16,345
Taxes, fees, etc. paid to tax collector	6,971		211,575	257,575	6,043	133,092	3,369,676
Other additions	349,060	227,721	211,575	257,575	6,043	133,092	615,256
Total additions	350,400	252,473	263,797	270,127	6,043	144,722	4,664,897

**REDUCTIONS**

Deposits, taxes, fees, etc. settled to:							
Sheriff's General Fund	757,502	31,892	27,341			30,000	846,735
Clerk of Court	47	12,718	16,876				29,641
Police jury	892,738		56,954				949,692
School board	1,222,867						1,222,867
Assessor	203,431						203,431
Louisiana Department of Agriculture	6,989						6,989
Louisiana Tax Commission	1,864						1,864
Levee district	113,095						113,095
District Attorney			28,343				\$28,343
Indigent defender board			34,092				34,092

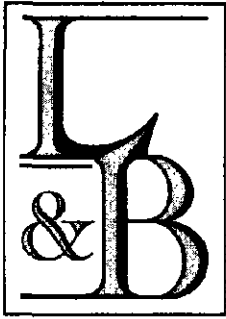
Judicial expense fund				4,590					
Fire District #1	156,876								156,876
Attorneys, appraisers, etc.	5,186	2,220							7,406
Litigants		301,444							301,444
Northwest Louisiana Crime Lab				8,935					8,935
Commission on Law Enforcement				3,340					3,340
Lake Bruin Recreation and Water	7,354								7,354
Refunds	827								827
Other reductions		2,126		19,495		238,764		44	94,223
Total reductions	<u>3,368,776</u>	<u>350,400</u>		<u>199,966</u>		<u>238,764</u>		<u>44</u>	<u>124,223</u>
									<u>617,310</u>
									<u>4,544,831</u>

**UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, June 30, 2001**

	<u>\$8,559</u>	<u>NONE</u>	<u>\$52,507</u>	<u>\$7,469</u>	<u>\$5,999</u>	<u>\$20,499</u>	<u>\$120,066</u>
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**Independent Auditor's Report Required  
by *Government Auditing Standards***

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



**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

We have audited the general purpose financial statements of the Tensas Parish Sheriff as of and for the year ended June 30, 2001 and have issued our report thereon dated December 21, 2001. 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 Tensas Parish Sheriff's financial statements are free of material misstatement, 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 those 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 Tensas 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 Auditor's Report on Compliance**

**And Internal Control Over Financial Reporting, etc.**

June 30, 2001

This report is intended for the information of the Tensas Parish Sheriff, management of the sheriff's office and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, appearing to read "Little & Lamb LLC".

Monroe, Louisiana

December 21, 2001



TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2001

**A. SUMMARY OF AUDIT RESULTS**

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

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

TENSAS PARISH SHERIFF  
St. Joseph, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2001

The following provides information on the status of findings presented in the audit report for the year ended June 30, 2000.

00-1 **Finding:** The prior audit report found that budgets for the detention centers' special revenue funds were not amended.

**Current Status:** The detention centers's special revenue funds budgets were amended.

00-2 **Finding:** The agency's listing of fixed assets did not include necessary information.

**Current Status:** The agency performed a physical inventory with the necessary information needed for the audit.

00-3 **Finding:** The sheriff's office did not exercise adequate control over the monitoring and recording of leave earnings and use.

**Current Status:** That finding has been corrected by the agency.

00-4 **Finding:** Accounting records are not adequate.

**Current Status:** That finding has been corrected by the agency.