

DRUG BANKS OPEN BANK FUNDS  
NOTED TO FINANCIAL STATEMENTS  
JUNE 30, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. CASE

Under state law, the drug task force 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 drug task force 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, 1994, the drug task force has demand deposits (bank balances) totaling \$17,552.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be covered by federal deposit insurance on the grade of securities owned by the fiscal agent bank. Deposit balances (bank balances) at June 30, 1994 total \$17,712, and are fully secured by federal deposit insurance.

G. 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.

NOTE 2 - ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 1994:

Revenue - Federal grant	5,700
Revenue - Local Grant	1,850
	<u>\$7,550</u>

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets for the year ending June 30, 1994 are as follows:

Balance at June 30, 1993	6,288
ADDITIONS	15,880
DEPRECIATION	(8)
Balance at June 30, 1994	<u>22,160</u>

NOTE 4 - COMPENSATION OF BOARD MEMBERS

There were no amounts paid to the governing board for compensation or per diem for the year ended June 30, 1994.

RECEIVED  
JAN 28 1968  
551 28 12 AM '68

**OFFICIAL  
FILE COPY**

**DO NOT SEND OUT**

(Paper enclosure)  
removed from this  
copy and placed  
back in mail

BRITISH PARLIAMENTS CROSS EXAMINATION  
PARLIAMENTS, LOUISIANA

FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 1966

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the subject, its principal, its officers 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 JAN 28 1968

UNION PARISH DRUG TASK FORCE  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1994

**NOTE 3 - LITIGATION AND CLAIMS**

As June 30, 1994, the Union Parish Drug Task Force is not involved in any litigation nor are they aware of any unasserted claims.

**NOTE 5 - FEDERAL FINANCIAL ASSISTANCE**

During the year ended June 30, 1994, the Union Parish Drug Task Force participated in the following federal financial assistance program:

Federal Grantor/ Pass-through Grantor Name <u>PROGRAM TITLE</u>	CFDA Number	<u>Expenditures</u>
---	----------------	---------------------

UNITED STATES DEPARTMENT OF JUSTICE Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Union Parish Drug Task Force	14.579	<u>151,318</u>
--	--------	----------------

**MARCUS, ROBINSON and BASSELL**

GENERAL-PURPOSE ACCOUNTANTS  
P. O. BOX 1294  
TELEPHONE 332-888  
MONROE, LOUISIANA 70001-1294

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

Harvey Mann, CPA  
John Robinson, CPA  
Daph Hensch, CPA

INDEPENDENT AUDITOR'S REPORT

Union Parish Drug Task Force  
Farmerville, Louisiana

We have audited the accompanying general purpose financial statements of the Union Parish Drug Task Force, Farmerville, Louisiana, as of and for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the Union Parish Drug Task Force 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 generally accepted auditing standards and Interagency 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 general purpose 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 Union Parish Drug Task Force, as of June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

*Marcus Robinson and Bassell*

MARCUS, ROBINSON and BASSELL  
MONROE, LOUISIANA  
December 3, 1998

**HIGH PAPER DRUG TAKE POWER**  
**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1998**

	Governmental Fund Types- Special Fund	ACCOUNT GROUPS- Special Fund	Totals	
			(In thousands Only)	
	1998	1997	1998	1997
<b>ASSETS</b>				
Cash	17,883	-0-	17,883	9,098
Accounts Receivable	8,883	-0-	8,883	1,263
Fixed Assets	-0-	21,730	21,730	6,508
<b>TOTAL ASSETS</b>	<b>26,766</b>	<b>21,730</b>	<b>48,613</b>	<b>17,869</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	3,820	-0-	3,820	273
<b>Fund Equity:</b>				
Invested in Capital				
Fixed Assets	-0-	21,730	21,730	6,508
Fund Balance - Unreserved and Unassigned	21,946	-0-	21,946	11,083
<b>TOTAL FUND EQUITY</b>	<b>21,946</b>	<b>21,730</b>	<b>43,686</b>	<b>17,581</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>28,586</b>	<b>21,730</b>	<b>48,326</b>	<b>17,869</b>

See Notes to Financial Statements

UNION PACIFIC RAILROAD SYSTEM  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (1967 BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1968

	BUDGET	ACTUAL	Variance Favorable (Unfavorable)
<u>REVENUE</u>			
Federal Grant	42,328	42,328	-0-
Local Funds	1,000	1,128	128
Contributions and Donations	1,000	9,073	(127)
Miscellaneous	1,013	1,200	187
Interest	-0-	383	383
<u>TOTAL REVENUE</u>	<u>45,341</u>	<u>53,942</u>	<u>871</u>
<u>EXPENDITURES</u>			
Public Safety:			
Personnel Services	21,200	20,700	10,500
Investigative Expense	2,840	4,428	(878)
Operating Services	1,228	4,280	(1,052)
Capital Expenditures	18,200	18,200	(142)
<u>TOTAL EXPENDITURES</u>	<u>43,468</u>	<u>47,608</u>	<u>10,510</u>
<u>EXCESS REVENUE OVER EXPENDITURES</u>	<u>-0-</u>	<u>22,251</u>	<u>10,793</u>
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>11,013</u>	<u>11,013</u>	<u>-0-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>11,013</u>	<u>33,264</u>	<u>10,793</u>

SEE NOTES TO FINANCIAL STATEMENTS

UNION PARISH DRUG TASK FORCE  
MODEL TO FINANCIAL STATEMENTS  
JUNE 18, 1978

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Union Parish Drug Task Force was created as a criminal justice governmental agency for narcotics control and its purpose is to effectively unite to combat drug use and trafficking in Union Parish. The Sheriff of Union Parish and the Chief of Police from each of the five policing agencies in Union Parish are the directing officers of the drug task force. The six directing officers govern the drug task force and have absolute control and authority over the task force.

A. REPORTING ENTITY

These financial statements include all funds and account groups which are controlled by the Union Parish Drug Task Force.

B. FUND ACCOUNTING

The Drug Task Force used funds and account groups to report on its financial position and the results of its 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 debt) 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.

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 Drug Task Force's current operations require only the use of governmental funds (General Fund). Federal funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, is accounted for in this fund. General operating expenditures are paid from this fund.

UNION BRIDGE BRIGS TRAP FORCE  
JUNE 30, 1988  
TABLE OF CONTENTS

Independent Auditor's Report	Page 1
Balance Sheet - All Fund Types	2
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	3
Notes to Financial Statements	4-5
Independent Auditor's Report on Compliance with Laws, Regulations, Contracts and Grants	6
Independent Auditor's Report on Internal Control Structure	9-10
Schedule of Findings and Questioned Costs	11



**MARCUS, ROBINSON and HASSILL**

CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 1846  
TELEPHONE 333-4300  
MONROE, LOUISIANA 70001-0846

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SECURITY INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

Harold Marcus, CPA  
John Robinson, CPA  
Daryl Hassell, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH LAWS, REGULATIONS, CONTRACTS, AND GRANTS

Union Parish Drug Task Force  
Farmerville, Louisiana

We have audited the financial statements of the Union Parish Drug Task Force as of June 30, 1994, and for the year then ended, and have issued our report thereon dated December 3, 1994.

We conducted our audit in accordance with generally accepted auditing standards; 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. Those standards and the audit guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Union Parish Drug Task Force is the responsibility of the Union Parish Sheriff's Department. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Union Parish Drug Task Force's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the Union Parish Drug Task Force, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

*Marcus, Robinson and Hassell*

Marcus, Robinson and Hassell  
Monroe, Louisiana  
December 3, 1994

**MARCUS, ROBINSON and HASSELL**

CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 1898  
TELEPHONE BUILDING  
MONROE, LOUISIANA 70002

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
STATE OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

Harry Marcus, CPA  
John Robinson, CPA  
Donn Hassell, CPA

INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL STRUCTURE

Union Parish Drug Task Force  
Farmerville, Louisiana

We have audited the financial statements of the Union Parish Drug Task Force as of June 30, 1988, and for the year then ended, and have issued our report thereon dated December 3, 1988.

We conducted our audit in accordance with generally accepted auditing standards and 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Union Parish Drug Task Force is responsible for establishing and maintaining an internal control structure, in fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but no absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Union Parish Drug Task Force for the year ended June 30, 1988, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation; and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or

none of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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 structure and its operation that we considered to be material weaknesses as defined above.

This report is intended for the information of the Union Parish Drug Task Force, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

*Maxine Robinson-Henrich*

Maxine Robinson and Maxwell  
Monroe, Louisiana  
December 2, 1998

UNION BRIDGE TRUCK TRAIL FORCE  
REVIEW OF FINANCIAL AND OPERATIONAL DATA  
FOR THE YEAR ENDED JUNE 30, 1954

Sheet

Findings/Noncompliance

Sheet Listed  
Cost

NO FINDINGS OR QUESTIONED COSTS

UNION BRITISH INNS TRAVEL FORCE  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1984

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

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. All fixed assets are based on actual historical costs. No depreciation has been provided on general fixed assets. The drug task force has no long-term debt at June 30, 1984.

D. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used for all governmental fund types utilizing the following practices:

Revenues

Federal and local funds are recognized when the drug task force is entitled to the fund.

Fees, charges and contributions are recognized in the month collected by the various collecting agencies.

All other revenues are recognized when they become available to the drug task force.

Expenditures

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

E. BUDGET PRACTICES

The drug task force prepares and adopts, as a part of its application for a federal grant, a budget for their operations. The budget is established and controlled by the drug task force at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the drug task force. The drug task force presents necessary budget amendments for approval to the grantor agency during the year when, in its judgment, actual operations are differing materially from those anticipated in the original budget.