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BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1996
With Supplemental Information Schedules**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 1996
With Supplemental Information Schedules

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BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
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Independent Auditor's Report

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the general purpose financial statements of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 1996, and the results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

My 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 Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 1996

In accordance with *Government Auditing Standards*, I have also issued reports dated September 9, 1996, on the Bienville Parish Sheriff's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
September 9, 1996

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$1,016,797	\$112,845		\$1,129,642
Receivables	30,167			30,167
Prepaid expenditures	21,211			21,211
Office furnishings and equipment			\$669,679	669,679
TOTAL ASSETS	\$1,068,175	\$112,845	\$669,679	\$1,850,699
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$4,151			\$4,151
Tax withholdings payable	2,736			2,736
Due to taxing bodies and others		\$112,845		112,845
Total Liabilities	6,887	112,845	NONE	119,732
Fund Equity:				
Investment in general fixed assets			\$669,679	669,679
Fund balance:				
Unreserved - designated for inmates	8,539			8,539
Unreserved - undesignated	1,052,749			1,052,749
Total Fund Equity	1,061,288	NONE	669,679	1,730,967
TOTAL LIABILITIES AND FUND EQUITY	\$1,068,175	\$112,845	\$669,679	\$1,850,699

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS OF REVENUES OVER EXPENDITURES	\$42,568	\$40,094	(\$2,474)
FUND BALANCE AT BEGINNING OF YEAR	602,570	1,021,308	418,738
Decrease in reserve for inventory		<u>(114)</u>	<u>(114)</u>
FUND BALANCE AT END OF YEAR	<u>\$645,138</u>	<u>\$1,061,288</u>	<u>\$416,150</u>

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$771,034	\$771,034	
Licenses and permits	635	635	
Intergovernmental revenues:			
Federal grants	3,572	5,774	\$2,202
State grants:			
State supplemental pay	74,297	74,297	
Other	12,568	12,568	
Local grants	100	100	
Fees, charges, and commissions for services:			
Commissions on state revenue sharing	56,176	56,176	
Commissions on fines and bonds	30,098	30,098	
Commissions on judicial sales and seizures	18,000	17,291	(709)
Commissions on video poker	17,554	17,554	
Civil and criminal fees	52,225	51,348	(877)
Commissions on licenses and taxes	20,529	20,529	
Court attendance	2,500	2,432	(68)
Transportation of prisoners	2,211	2,211	
Feeding and keeping of prisoners	171,064	171,064	
Tax notices, etc.	21,301	21,301	
Use of money and property	32,130	32,130	
Other	214	214	
Total revenues	<u>1,286,208</u>	<u>1,286,756</u>	<u>548</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	875,544	874,760	784
Operating services	158,208	158,058	150
Materials and supplies	104,615	106,700	(2,085)
Travel and other charges	31,226	25,026	6,200
Capital outlay	13,332	13,332	
Total expenditures	<u>1,182,925</u>	<u>1,177,876</u>	<u>5,049</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$103,283	\$108,880	\$5,597
FUND BALANCE AT BEGINNING OF YEAR	552,964	913,308	360,344
Decrease in reserve for inventory		<u>(880)</u>	<u>(880)</u>
FUND BALANCE AT END OF YEAR	<u>\$656,247</u>	<u>\$1,021,308</u>	<u>\$365,061</u>

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Notes to the Financial Statements
As of and For The Two Years Ended June 30, 1996

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, sportsmen licenses, 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 Bienville Parish Police Jury is the financial reporting entity for Bienville 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body,
and;

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

- 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, the sheriff was determined to be a component unit of the Bienville 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.

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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 Fund - 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 source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Fund - 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. 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 1 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 99 percent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1996.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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 (General) and fiduciary (Agency) 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 for the General Fund:

Revenues

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

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

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

Expenditures

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

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 15 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 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. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts 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, 1996, the sheriff has cash (book balances) totaling \$1,129,642 as follows:

Demand deposits	\$168,747
Petty cash	1,500
Time deposits	<u>959,395</u>
Total	<u>\$1,129,642</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1996, are secured as follows:

Bank balances	<u>\$1,173,070</u>
Federal deposit insurance	\$426,941
Pledged securities (uncollateralized)	<u>1,458,026</u>
Total	<u>\$1,884,967</u>

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

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

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. At June 30, 1996, there is no liability for accumulated vacation or sick leave.

II. 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.

2. RECEIVABLES

The General Fund receivables of \$30,167, at June 30, 1996, are as follows:

<u>Class of receivables</u>	
Taxes, penalties, and interest	\$52
State grants:	
State supplemental pay	5,691
Other	4,123
Fees, charges, and commissions for services:	<u>20,301</u>
Total	<u>\$30,167</u>

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at June 30, 1994	\$620,859
For the year ended June 30, 1995:	
Additions	13,332
Deletions	(7,759)
For the year ended June 30, 1996:	
Additions	101,989
Deletions	<u>(58,742)</u>
Balance at June 30, 1996	<u>\$669,679</u>

The June 30, 1994 balance has been adjusted to include a telephone system purchased under capital lease at an original cost of \$11,775.

4. PENSION PLAN

Substantially all employees of the Bienville Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980). In any case, 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.

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 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 Bienville 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 Bienville Parish Sheriff's contributions to the System for the years ended June 30, 1996, 1995, and 1994 were \$39,487, \$29,951, and \$28,804, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville 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. 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 \$148,224 and \$138,647 for the year ended June 30, 1996 and 1995, respectively. Of these amounts, \$11,546 and \$10,491, was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

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

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Total
Balance, July 1, 1994	\$55,325	\$11,027	\$13,514	NONE	\$79,866
Additions:					
1995	8,589,601	244,430	510,023	17,035	9,361,089
1996	9,309,332	212,237	674,974	19,989	10,216,532

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Deletions:					
1995	(\$8,592,225)	(\$235,858)	(\$512,355)	(\$16,400)	(\$9,356,838)
1996	<u>(9,298,890)</u>	<u>(223,828)</u>	<u>(645,386)</u>	<u>(19,700)</u>	<u>(10,187,804)</u>
Balance, June 30, 1996	<u>\$63,143</u>	<u>\$8,008</u>	<u>\$40,770</u>	<u>\$924</u>	<u>\$112,845</u>

7. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 1996, nor is he aware of any unasserted claims.

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

The Bienville 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 Bienville Parish Police Jury.

9. DESIGNATED AND RESERVED FUND BALANCE

As shown on Statement A, \$8,539, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

As of June 30, 1996, there is no reserve for the sheriff's narcotic program. Revenues are principally derived from the seizure and sale of assets in drug cases and are required to be used for funding the eradication of illegal drugs and the investigation and apprehension of individuals involved in illegal drug trade.

The following schedule provides changes in the designated and reserved fund balance amounts for the year ended June 30, 1996:

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Designated For Jail Inmates</u>	<u>Reserved For Narcotics Program</u>
Balance at July 1, 1995	\$3,458	\$2,416
Additions:		
1995	8,001	5,477
1996	11,635	941
Reductions:		
1995	(6,847)	(4,308)
1996	(7,708)	(4,526)
Balance at June 30, 1996	<u>\$8,539</u>	<u>NONE</u>

10. FEDERAL FINANCIAL ASSISTANCE

During the two years ended June 30, 1996, the sheriff participated in the following federal financial assistance programs:

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>RECEIPTS</u>	<u>REVENUE</u>	<u>ISSUES/ EXPENDITURES</u>
Year ended June 30, 1995:				
UNITED STATES DEPARTMENT OF AGRICULTURE				
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution				
	10.550	\$1,322	\$2,202	\$2,202
UNITED STATES DEPARTMENT OF JUSTICE				
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - DARE Program				
	16.579	<u>3,572</u>	<u>3,572</u>	<u>3,572</u>
Total Federal Financial Assistance		<u>\$4,894</u>	<u>\$5,774</u>	<u>\$5,774</u>
Year ended June 30, 1996:				
UNITED STATES DEPARTMENT OF AGRICULTURE				
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution				
	10.550	<u>NONE</u>	<u>\$114</u>	<u>\$114</u>

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year June 30, 1994

GENERAL FUND - EXPENDITURE DETAIL

Schedules 1 and 2 present expenditures of the General Fund by department for the two years ended June 30, 1996.

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 and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to 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 located at the jail.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$12,316</u>	<u>\$12,316</u>	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	153,410	153,410	
Operating services	47,785	48,472	(\$687)
Materials and supplies	12,300	12,264	36
Travel and other charges	9,805	10,025	(220)
Capital outlay	<u>1,948</u>	<u>1,948</u>	
Sub-total administration	<u>225,248</u>	<u>226,119</u>	<u>(871)</u>
Civil services:			
Personal services and related benefits	57,959	57,959	
Operating services	6,247	6,247	
Materials and supplies	4,733	4,657	76
Travel and other charges	96	96	
Sub-total civil services	<u>69,035</u>	<u>68,959</u>	<u>76</u>
Criminal investigation:			
Personal services and related benefits	93,784	93,784	
Operating services	8,962	8,962	
Materials and supplies	7,367	7,448	(81)
Travel and other charges	6,751	6,437	314
Capital outlay	<u>517</u>	<u>517</u>	
Sub-total criminal investigation	<u>117,381</u>	<u>117,148</u>	<u>233</u>
Patrol:			
Personal services and related benefits	336,391	336,391	
Operating services	58,179	57,763	416
Materials and supplies	35,525	35,709	(184)
Travel and other charges	2,106	2,080	26
Capital outlay	<u>97,344</u>	<u>97,760</u>	<u>(416)</u>
Sub-total patrol	<u>529,545</u>	<u>529,703</u>	<u>(158)</u>

(Continued)

Schedule 1

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$39,451	\$39,451	
Operating services	784	784	
Materials and supplies	2,769	2,792	(\$23)
Travel and other charges	379	504	(125)
Capital outlay	379	379	
Sub-total records and identification	<u>43,762</u>	<u>43,910</u>	<u>(148)</u>
Youth investigation and control:			
Personal services and related benefits	24,938	24,938	
Operating services	3,771	3,771	
Materials and supplies	598	573	25
Travel and other charges	27	27	
Sub-total investigation and control	<u>29,334</u>	<u>29,309</u>	<u>25</u>
Custody of prisoners:			
Personal services and related benefits	116,600	116,624	(24)
Operating services	10,526	10,414	112
Materials and supplies	52,325	52,526	(201)
Travel and other charges	8,466	8,458	8
Sub-total custody of prisoners	<u>187,917</u>	<u>188,022</u>	<u>(105)</u>
Communications:			
Personal services and related benefits	138,406	138,314	92
Operating services	29,618	29,805	(187)
Materials and supplies	3,260	3,176	84
Travel and other charges	273	276	(3)
Capital outlay	1,385	1,385	
Sub-total communications	<u>172,942</u>	<u>172,956</u>	<u>(14)</u>
Total expenditures	<u>\$1,387,480</u>	<u>\$1,388,442</u>	<u>(\$962)</u>

(Concluded)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
 For the Year Ended June 30, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$8,372</u>	<u>\$8,372</u>	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	136,149	136,149	
Operating services	47,681	47,670	\$11
Materials and supplies	10,271	10,519	(248)
Travel and other charges	10,138	10,131	7
Capital outlay	<u>619</u>	<u>619</u>	
Sub-total administration	<u>204,858</u>	<u>205,088</u>	<u>(230)</u>
Civil services:			
Personal services and related benefits	55,895	55,895	
Operating services	5,114	5,114	
Materials and supplies	4,220	4,309	(89)
Travel and other charges	<u>136</u>	<u>136</u>	
Sub-total civil services	<u>65,365</u>	<u>65,454</u>	<u>(89)</u>
Criminal investigation:			
Personal services and related benefits	90,329	90,329	
Operating services	9,708	9,708	
Materials and supplies	7,855	7,855	
Travel and other charges	5,502	5,502	
Capital outlay	<u>4,467</u>	<u>4,467</u>	
Sub-total criminal investigation	<u>117,861</u>	<u>117,861</u>	<u>NONE</u>
Patrol:			
Personal services and related benefits	290,638	290,191	447
Operating services	44,823	44,823	
Materials and supplies	29,032	29,329	(297)
Travel and other charges	1,221	1,184	37
Capital outlay	<u>820</u>	<u>820</u>	
Sub-total patrol	<u>366,534</u>	<u>366,347</u>	<u>187</u>

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$36,507	\$36,507	
Operating services	747	747	
Materials and supplies	5,120	5,120	
Travel and other charges	239	239	
Capital outlay	629	629	
Sub-total records and identification	<u>43,242</u>	<u>43,242</u>	NONE
Youth investigation and control:			
Personal services and related benefits	23,953	23,953	
Operating services	2,575	2,575	
Materials and supplies	671	654	\$17
Travel and other charges	53	53	
Capital outlay	730	730	
Sub-total investigation and control	<u>27,982</u>	<u>27,965</u>	17
Custody of prisoners:			
Personal services and related benefits	116,182	116,182	
Operating services	9,863	9,863	
Materials and supplies	45,947	47,416	(1,469)
Travel and other charges	13,555	7,402	6,153
Capital outlay	3,575	3,575	
Sub-total custody of prisoners	<u>189,122</u>	<u>184,438</u>	4,684
Communications:			
Personal services and related benefits	125,891	125,554	337
Operating services	29,325	29,182	143
Materials and supplies	1,496	1,496	
Travel and other charges	384	384	
Capital outlay	2,493	2,493	
Sub-total communications	<u>159,589</u>	<u>159,109</u>	480
Total expenditures	<u>\$1,182,925</u>	<u>\$1,177,876</u>	<u>\$5,049</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	<u>\$63,143</u>	<u>\$8,008</u>	<u>\$40,770</u>	<u>\$924</u>	<u>\$112,845</u>
LIABILITIES					
Due to taxing bodies and others	<u>\$63,143</u>	<u>\$8,008</u>	<u>\$40,770</u>	<u>\$924</u>	<u>\$112,845</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 1996

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995	<u>\$52,701</u>	<u>\$19,599</u>	<u>\$11,182</u>	<u>\$635</u>	<u>\$84,117</u>
ADDITIONS					
Deposits:					
Sheriff's sales		66,158			66,158
Fines and costs			674,005		674,005
Garnishments		144,873			144,873
Other deposits		1,206	969	19,989	22,164
Taxes, fees, etc., paid to tax collector	<u>9,309,332</u>				<u>9,309,332</u>
Total additions	<u>9,309,332</u>	<u>212,237</u>	<u>674,974</u>	<u>19,989</u>	<u>10,216,532</u>
Total	<u>9,362,033</u>	<u>231,836</u>	<u>686,156</u>	<u>20,624</u>	<u>10,300,649</u>
REDUCTIONS					
Deposits settled to:					
Louisiana Wildlife and Fisheries	35,076				35,076
Louisiana Forestry Commission	28,419				28,419
Louisiana Tax Commission	3,399				3,399
Bienville Parish:					
Sheriff's General Fund	957,272	50,078	63,356	4,248	1,074,954
Police Jury	1,140,184		21,590		1,161,774
School board	4,292,764				4,292,764
Assessor	184,429				184,429
Library	392,201				392,201
Hospital Service District No. 1	137,530				137,530
Hospital Service District No. 2	989,482				989,482
Recreation District No. 1	119,237				119,237
Shady Grove Recreation District	12,236				12,236
Shiloh Water District	7,428				7,428
North Bienville Fire District	209,616				209,616
Fire Protection District No. 4-5	273,349				273,349

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, 1996

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	TOTAL
REDUCTIONS: (CONTD.)					
Deposits settled to: (Contd.)					
Bienville Parish:					
Fire Protection District No. 6	\$97,807				\$97,807
Fire Protection District No. 7	94,388				94,388
Clerk of Court		\$11,369	\$40,003		51,372
Pension funds	247,378				247,378
Municipalities	69,370				69,370
District attorney			76,231		76,231
Indigent defender board			103,633		103,633
Judge's expense account			42,680		42,680
Criminal court fund			170,055		170,055
Second judicial district court			32,105		32,105
Litigants		144,366			144,366
Attorneys, appraisers, etc.		9,990			9,990
Northwest Crime Lab			43,370		43,370
COLE			10,813		10,813
Redemptions		924			924
Refunds	3,389				3,389
Collections for others		785			785
Other settlements	3,936		33,472		37,408
Other reductions		6,316	8,078	\$15,452	29,846
Total reductions	<u>9,298,890</u>	<u>223,828</u>	<u>645,386</u>	<u>19,700</u>	<u>10,187,804</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1996					
	<u>\$63,143</u>	<u>\$8,008</u>	<u>\$40,770</u>	<u>\$924</u>	<u>\$112,845</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 1995

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1994	<u>\$55,325</u>	<u>\$11,027</u>	<u>\$13,514</u>	<u>NONE</u>	<u>\$79,866</u>
ADDITIONS					
Deposits:					
Sheriff's sales		83,791			\$83,791
Fines and costs			509,228		509,228
Garnishments		158,957			158,957
Other deposits		1,682	795	\$17,035	19,512
Taxes, fees, etc., paid to tax collector	<u>8,589,601</u>				<u>8,589,601</u>
Total additions	<u>8,589,601</u>	<u>244,430</u>	<u>510,023</u>	<u>17,035</u>	<u>9,361,089</u>
Total	<u>8,644,926</u>	<u>255,457</u>	<u>523,537</u>	<u>17,035</u>	<u>9,440,955</u>
REDUCTIONS					
Deposits settled to:					
Louisiana Wildlife and Fisheries	45,267				45,267
Louisiana Tax Commission	3,834				3,834
Louisiana Forestry Commission	28,487				28,487
Bienville Parish:					
Sheriff's General Fund	851,919	44,762	53,335	3,880	953,896
Police Jury	1,032,101		16,923		1,049,024
School board	3,992,099				3,992,099
Assessor	148,282				148,282
Library	350,470				350,470
Hospital Service District No. 1	137,365				137,365
Hospital Service District No. 2	968,345				968,345
Recreation District No. 1	117,911				117,911
Shiloh Water District	7,443				7,443
North Bienville Fire District	206,337				206,337
Fire Protection District No. 4-5	272,761				272,761

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, 1995

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
REDUCTIONS: (CONTD.)					
Deposits settled to: (Contd.)					
Bienville Parish:					
Fire Protection District No. 6	\$92,861				\$92,861
Fire Protection District No. 7	95,860				95,860
Clerk of Court		\$6,959	\$31,198		38,157
Pension funds	230,572				230,572
Municipalities	9,084				9,084
District attorney			61,335		61,335
Indigent defender board			73,771		73,771
Judge's expense account			33,325		33,325
Criminal court fund			134,088		134,088
Second judicial district court			32,916		32,916
Litigants		172,320			172,320
Attorneys, appraisers, etc.		4,938			4,938
Northwest Crime Lab			32,926		32,926
COLE			9,143		9,143
Redemptions		1,477			1,477
Collections for others		539			539
Refunds	1,227				1,227
Other settlements			3,499		3,499
Other reductions		4,863	29,896	\$12,520	47,279
Total reductions	<u>8,592,225</u>	<u>235,858</u>	<u>512,355</u>	<u>16,400</u>	<u>9,356,838</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995					
	<u>\$52,701</u>	<u>\$19,599</u>	<u>\$11,182</u>	<u>\$635</u>	<u>\$84,117</u>

(Concluded)

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

The following independent auditor's reports on compliance with laws, regulations, and, contracts, and internal control structure are 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.



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Independent Auditor's Report on Compliance With Laws, Regulations, and Contracts

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the general purpose financial statements of the Bienville Parish Sheriff, a component unit of the Bienville Parish Police Jury, as of June 30, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated September 9, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Bienville Parish Sheriff, is the responsibility of the Bienville Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Bienville Parish Sheriff's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF


Arcadia, Louisiana

Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

In planning and performing my audit of the general purpose financial statements of the Bienville Parish Sheriff for the two years ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the Bienville Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 9, 1996