

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

1. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year:

	<u>Capital Leases</u>
Long-term obligations payable at July 1, 1997	\$ -0-
Additions	228,888
Deductions	<u>67,188</u>
Long-term obligations payable at June 30, 1998	\$ 161,700

2. TAXES PAID UNDER PROTEST

The uncollected balances due to taxing bodies and others in the Agency funds at June 30, 1998, as reflected on Statement A, include \$1,100 of taxes paid under protest plus interest earned to date on the investment of these funds totaling \$1,800. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

3. NONCOMPLIANCE WITH LAWS AND REGULATIONS

The fiscal budget for the Sheriff's office should be adopted before the fiscal year begins on July 1 of each year. For the year ended June 30, 1998, the Sheriff's budget was not formally adopted until July 24, 1998.

During the year ended June 30, 1998, the Sheriff entered into a capital lease agreement to acquire radio equipment. Under state law, the Sheriff should have obtained permission from the state bond commission before entering into this lease agreement.

LYNNSTON PARISH (JEFFER)
 FUNDING FUND TYPE - AGENCY FUNDS
 COMPARING BALANCE SHEET
 JUNE 30, 1999

	Sheriff's Fund	Tax Collector Fund July 31, 1999	Total
ASSETS			
Cash and cash equivalents	\$ 362,121	\$ 1,785,629	\$ 2,147,750
Total Assets	<u>\$ 362,121</u>	<u>\$ 1,785,629</u>	<u>\$ 2,147,750</u>
LIABILITIES AND FUND EQUITY			
Due to taxing bodies and others	\$ 362,121	\$ 1,785,629	\$ 2,147,750
Total liabilities	362,121	1,785,629	2,147,750
Fund equity	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Liabilities and Fund Equity	<u>\$ 362,121</u>	<u>\$ 1,785,629</u>	<u>\$ 2,147,750</u>

LIVINGSTON PARISH SHERIFF
SUPPLEMENTAL INFORMATION STATEMENT
As of and for the Year ended June 30, 1968

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, Sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of those collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

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**Independent Auditors' Report on Compliance with
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

December 28, 1996

Honorable Odom Croves
Livingston Parish Sheriff

We have audited the accompanying component unit financial statements of the Livingston Parish Sheriff for the year ended June 30, 1996, and have issued our report thereon dated December 28, 1996.

In connection with our audit of the component unit financial statements of the Livingston Parish Sheriff and with our consideration of the Livingston Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Livingston Parish Sheriff had not complied, in all material respects, with those requirements.

This report is intended for the information of the Livingston Parish Sheriff's management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Dean and Dean, CPAs

LINCOLN PARISH SHERIFF
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN BALANCE DUE TO
 TAXING BODIES AND OTHERS
 FOR THE YEAR ENDED JUNE 30, 1998

	Sheriff's Fund	Tax Collector Fund August 1, 1996 to July 31, 1998	Total
Balance at Beginning of Year	\$ 148,888	\$ 1,825,405	\$ 1,974,293
ADDITIONS			
Suits, sales, etc.	381,281		381,281
Fines and bonds	441,669		441,669
Advance deposits	84,785		84,785
Commissions	71,268		71,268
Taxes, fees, etc. paid to tax collectors		14,742,570	14,742,570
Total Additions	1,360,443	14,742,570	16,113,013
	1,509,331	16,627,935	17,548,513
DEDUCTIONS			
Deposits notified to Lincoln Parish:			
Sheriff	371,360		371,360
Police Jury	84,358		84,358
District Attorney	24,408		24,408
Clerk of Court	48,888		48,888
Taxes, fees, etc. distributed to taxing bodies and others		14,334,348	14,334,348
Parsony and Wilgans	683,351		683,351
Appraisers, helpers, etc.	108,818		108,818
Indigent Defender Board	24,648		24,648
Other	64,288		64,288
Total Deductions	1,246,417	14,334,348	15,580,765
Balance at End of Year	\$ 262,914	\$ 1,723,829	\$ 1,986,743

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Donald A. Dean, CPA
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Independent Auditors' Report on Additional Information

December 28, 1996

Honorable Edouard Graven
 Livingston Parish Sheriff

We have audited the financial statements of the Livingston Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 28, 1996. These financial statements are the responsibility of the Livingston Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. These standards and OMB Circular A-133 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 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.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying schedules of Agency Funds - Combining Balance Sheet, Agency Funds - Schedule of Changes in Balance Due to Taxing Bodies and Others, and Schedule of Federal Financial Assistance are not a required part of the financial statements. The supplemental information has been subjected to tests and other auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,



Dean and Dean, CPAs

Honorable Edou Graves
December 28, 1934

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 more of the internal control structure elements, including those relating to compliance with laws and regulations, does not reduce to a relatively low level the risk that errors or irregularities, 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 duties. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

Our comments on internal control structure are intended for the information and use of the Sheriff's management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Dean and Dean, CPA

LIVINGSTON PARISH SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS
 As of and For the Year Ended June 30, 1998

6. CAPITAL LEASES

The Sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. During the year ended June 30, 1998, the Sheriff entered into a capital lease to acquire radio equipment totaling \$224,098. The lease calls for 68 monthly payments of \$4,378 and at the end of the lease, the Sheriff will own the equipment. Future minimum lease payments under this capital lease are as follows:

Year ending June 30:	
1997	\$ 52,533
1998	52,533
1999	52,533
2000	52,533
2001	<u>13,976</u>

Total minimum lease payments	327,098
Less amount representing interest	<u>28,088</u>

Present value of net minimum
 lease payments \$ 299,010

11. 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, 1998 follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency Funds:				
Sheriff's	\$ 140,098	\$ 1,368,448	\$ 1,346,817	\$ 162,329
Tax collector	<u>2,295,488</u>	<u>14,742,528</u>	<u>14,334,348</u>	<u>2,703,628</u>
Total	<u>\$1,435,456</u>	<u>\$16,211,228</u>	<u>\$15,681,761</u>	<u>\$1,965,750</u>

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1986

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 Parishes and Police Fund, Post Office Box 3443, Monroe, Louisiana 70130, or by calling (337) 383-3181.

Plan members are required by state statute to contribute 8.3 percent of their salary and the Livingston Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.8 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 Livingston Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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 Livingston Parish Sheriff's contributions for the years ending June 30, 1984, 1985, and 1986, were \$128,700, \$100,180, and \$183,984, respectively, equal to the required contributions for each year.

F. POST RETIREMENT BENEFITS

The Livingston Parish Sheriff provides certain continuing 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 are provided through an insurance company whose monthly premiums are paid 100% by the employee.

G. DUE TO OTHER FUNDS

The amount shown as due to other funds is due to the tax collector fund at June 30, 1986. There is no reciprocal balance in the tax collector fund because this fund is on the cash basis of accounting.

SUPPLEMENTAL INFORMATION

LIVINGSTON PARISH SHERIFF
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1990

Federal Grants/Pass-through Grants/Program Name	CFDA Number	\$	Expenditures
Department of Justice, Louisiana Commission on Law Enforcement:			
D.A.R.E. Program	16.548	\$	52,700
S.M.A.P. Program	16.579	\$	5,810
		\$	<u>58,510</u>

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Independent Auditor's Report on Internal Control Structure
Based Solely on an Audit of the Financial Statements

December 29, 1998

Honorable Edouard Groves
Livingston Parish Sheriff

We have audited the accompanying component unit financial statements of the Livingston Parish Sheriff for the year ended June 30, 1998, and have issued our report thereon dated December 29, 1998. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Sheriff 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 a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors and irregularities may, nevertheless, occur and not be detected. Also, projection of any evaluation of the control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing our audit, we obtained an understanding of the internal control structure of the Sheriff. 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 component unit financial statements or not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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Donald A. Dean, CPA
David P. Dean, CPA

**Independent Auditor's Report on Compliance with Laws and
Regulations Material to the Financial Statements**

December 29, 1994

Honorable John Graves
Livingston Parish Sheriff

We have audited the accompanying component unit financial statements of the Livingston Parish Sheriff for the year ended June 30, 1994, and have issued our report thereon dated December 29, 1994. We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Sheriff is the responsibility of the Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. 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 under Government Auditing Standards except as discussed in Note 2.

Our comments on compliance with laws and regulations are intended for and use of the Sheriff's management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Dean and Dean, CPAs

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Donald S. Dean, CPA
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Independent Auditors' Report on Compliance with
 the General Requirements Applicable to
 Federal Financial Assistance Programs

December 29, 1994

Honorable Odon Brown
 Livingston Parish Sheriff

We have audited the accompanying component unit financial statements of the Livingston Parish Sheriff for the year ended June 30, 1994, and have issued our report thereon dated December 29, 1994.

We have applied procedures to test the Livingston Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1994: Political Activity; Civil Rights; Federal Financial Reports; and Drug-Free Workplace.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Livingston Parish Sheriff had not complied, in all material respects, with those requirements.

This report is intended for the information of the Livingston Parish Sheriff's management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Dean and Dean, CPAs

Honorable Odem Graves
December 29, 1994

in the normal course of performing their assigned duties. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the Sheriff's management in a separate letter dated December 29, 1994.

This Report is intended for the information and use of the Sheriff's management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Don and Dean, CPA

LIVINGSTON PARISH SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS
 As of and For the Year Ended June 30, 1996

D. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended June 30, 1996 follows:

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Equipment	\$ 2,112,840	\$ 786,802	\$ 202,509	\$ 2,697,133
Total	<u>\$ 2,112,840</u>	<u>\$ 786,802</u>	<u>\$ 202,509</u>	<u>\$ 2,697,133</u>

E. PENSION PLAN

Substantially all employees of the Livingston Parish Sheriff's Office are members of the Louisiana Sheriffs 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 60 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 15 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 1.5 percent for each year if total service is at least 15 but less than 18 years, 2.75 percent for each year if total service is at least 18 but less than 20 years, 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the 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 10 years of service, and who 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 to at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Honorable Odus Graves
December 29, 1984

In any internal control structure, errors and irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs into the following categories: Payroll; and Reimbursement Billing.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1984, the Livingston Parish Sheriff had no major federal financial assistance programs and expended out of its total federal financial assistance under the following nonmajor federal financial assistance programs: Juvenile Justice and Delinquency Prevention D.A.R.E. Program.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts billed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance 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 internal control structure elements, including those relating to compliance with laws and regulations, does not reduce to a relatively low level the risk that errors or irregularities, 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

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INDEPENDENT AUDITORS' REPORT

December 28, 1998

Honorable Odon Graves
Livingston Parish Sheriff

We have audited the component unit financial statements of the Livingston Parish Sheriff, as of and for the year ended June 30, 1998. These financial statements are the responsibility of the Livingston Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the Livingston Parish Sheriff at June 30, 1998, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 28, 1998, on our consideration of the Sheriff's internal control structure and a report dated December 28, 1998, on its compliance with laws and regulations.

Respectfully submitted,



Dean and Dean, CPA's

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David A. Dean, CPA
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Independent Auditors' Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs

December 29, 1994

Honorable Otom Graves
Livingston Parish Sheriff

We have audited the accompanying component unit financial statements of the Livingston Parish Sheriff for the year ended June 30, 1994, and have issued our report thereon dated December 29, 1994. 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 Office of Management and Budget Circular A-135, Audits of State and Local Governments. Those standards and OMB circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of the Livingston Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's financial statements and to report on the internal control structure in accordance with circular A-135. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated December 29, 1994.

The management of the Livingston Parish Sheriff 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 a reasonable, but not 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 component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations

OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and proceeds, where applicable, compliance matters that would be material to the presented financial statements.

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LIVINGSTON PARISH SHERIFF

**Component Unit Financial Statements, Supplemental
Information, Independent Auditor's Report
and Other Reports Required by Governmental Accounting Standards**

For the Year Ended June 30, 1986

Under provisions of state law, this report is a public document. A copy of this report has been distributed to the sheriff or secretary, chief 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 08 1987

1841 HA 2-01725
LEGISLATIVE AUDITOR
BATON ROUGE
LOUISIANA

LIVINGSTON PARISH SHERIFF

MANAGEMENT LETTER

For the Year Ended June 30, 1998

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Donald A. Dean, CPA
David F. Dean, CPA

December 29, 1986

Honorable Odon Graves
Livingston Parish Sheriff

In planning and performing our audit of the financial statements of the Livingston Parish Sheriff for the year ended June 30, 1986, we considered the Sheriff's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal controls.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. We previously reported on internal control in our report dated December 29, 1986. This letter does not affect our report dated December 29, 1986, on the financial statements of the Livingston Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,



Donald A. Dean, CPA

LIVINGSTON PARISH SHREFF
 CONSOLIDATED STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1999

Statement 9

REVENUES

Ad valorem taxes	\$ 1,011,481
Sales taxes	2,482,089
Fees, charges, and commissions for services	985,539
Intergovernmental revenue	789,490
Use of property and money	71,891
Miscellaneous	17,801
	<u>5,925,108</u>
Total Revenues	

EXPENDITURES

Personal services and related benefits	3,014,085
Materials and supplies	800,088
Operating services	489,899
Capital outlay	706,837
Tax and other charges	84,872
Debt Service	78,558
	<u>5,872,529</u>
Total Expenditures	

EXCESS OF REVENUES OVER EXPENDITURES 492,582

OTHER FINANCING SOURCES 596,879

EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES 876,461

FUND BALANCE AT BEGINNING OF YEAR 1,518,759

FUND BALANCE AT END OF YEAR \$ 1,796,894

See Accompanying Notes

Federal Reimbursement Reports

While auditing the expenditures for federal funds, we noticed that some of the requests for reimbursement were not prepared on a timely basis. This created delay in receiving reimbursements.

We recommend that requests for reimbursement for federal grants be prepared within one month of the close of the period for which reimbursement is being requested.

Public Bids

We noted during the audit that no public bids were received on items advertised for bid. We understand that management must still purchase these items, however, there must be some effort to compare prices from various vendors.

We recommend that management obtain and document estimates from at least three different vendors on items that were advertised for bids but no bids were received.

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

TOTAL COLUMN ON BALANCE SHEET

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

C. CASH AND CASH EQUIVALENTS

At June 30, 1998, the Sheriff has cash and cash equivalents (bank balances) totaling \$3,174,866, as follows:

Petty cash	\$	600
Interest bearing demand deposits		3,051,138
Demand deposits		<u>123,127</u>
Total		<u>\$ 3,174,865</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 (GASB Category 3).

Deposit balances (bank balances) at June 30, 1998 are secured as follows:

Bank Balances	<u>\$ 3,024,437</u>
Federal Deposit Insurance Pledged Securities (Category 3)	<u>148,000</u>
Total	<u>\$ 3,024,437</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1219 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.

LIFEBRIGHT FUND INVESTMENT
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2000

STATEMENT 4

	Governmental	Fiduciary	General	General	Total
	Fund Type	Fund Type			
	General	Agency	Fund	Long-Term	(Miscellaneous
	Fund	Funds	Agency	Investment	Other)
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$ 1,309,718	\$ 1,000,700	\$ -0-	\$ -0-	\$ 2,310,418
Accounts receivable	118,890				118,890
Due from other governments	516,680				516,680
Land, buildings, and equipment			3,026,716		3,026,716
Amounts due provided for retirement of capital leases				157,518	157,518
TOTAL ASSETS	\$ 1,945,287	\$ 1,000,700	\$ 3,026,716	\$ 157,518	\$ 6,029,130
LIABILITIES, FUND EQUITY, AND OTHER CREDIT DEBITS					
Liabilities					
Accounts, salaries, and withholds payable	\$ 44,426	\$ -0-	\$ -0-	\$ -0-	\$ 44,426
Current portion of capital leases	85,147				85,147
Due to other funds	57,517				57,517
Due to Other Funds and others		1,000,700			1,000,700
Long term capital leases				157,518	157,518
Total Liabilities	197,090	1,000,700	-0-	157,518	2,295,308
Fund Equity					
Investment in general					
Fixed assets			3,026,716		3,026,716
Fund balance:					
Unassigned-Unappropriated	1,700,894				1,700,894
Total Fund Equity	1,700,894	-0-	3,026,716	-0-	4,727,610
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,945,287	\$ 1,000,700	\$ 3,026,716	\$ 157,518	\$ 6,029,130

See Accompanying Notes

LIVINGSTON PARISH CHIEFTY
 CONSOLIDATED STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP) BASIS AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1998

Continued

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 1,811,282	\$ 1,811,481	\$ 199
Sales taxes	2,488,808	2,489,086	278
Fees, charges, and commissions for services	848,858	880,533	31,675
Intergovernmental revenue	729,898	783,486	53,588
Rise of property and money	88,330	71,081	(17,249)
Miscellaneous	18,300	17,081	(1,219)
Total Revenues	<u>6,879,476</u>	<u>6,982,646</u>	<u>10,170</u>
EXPENDITURES			
Personal services and related benefits	3,218,748	3,254,886	36,138
Materials and supplies	808,130	800,088	(8,042)
Operating services	475,895	489,880	13,985
Capital outlay	708,808	780,037	71,229
Travel and other charges	81,480	84,000	2,520
Debt service	71,880	70,160	(1,720)
Total Expenditures	<u>5,621,476</u>	<u>5,623,947</u>	<u>(2,471)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,258,000</u>	<u>1,358,700</u>	<u>100,700</u>
OTHER FINANCING SOURCES	<u>295,430</u>	<u>295,579</u>	<u>149</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>1,553,430</u>	<u>1,654,279</u>	<u>100,849</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,158,733</u>	<u>1,118,733</u>	<u>(40,000)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,810,963</u>	<u>\$ 1,793,012</u>	<u>\$ (17,951)</u>

See Accompanying Notes

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1996

A. THE REPORTING ENTITY

As provided by Article V, Section 17 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 the collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state Revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards for state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1987). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

As the governing authority for the parish, for reporting purposes, the Livingston Parish Police Jury is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) the primary government, (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.

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1994

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Livingston Parish Police Jury for financial reporting purposes. The basic criterion 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 (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 has authority over the Sheriff's capital budget, the Sheriff was considered to be fiscally dependent on the police jury. For this reason the Sheriff was determined to be a component unit of the Livingston Parish Police Jury, the 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FUND ACCOUNTING

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1994

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1432, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Tax Collector Agency Fund, included in the accompanying general purpose financial statements, is reported for the period from August 1, 1994 to July 31, 1995.

GENERAL FIXED ASSETS

Fixed assets used in governmental fund 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 parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

The general fixed assets account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

LONG-TERM OBLIGATIONS

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

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1996

BAIS OF ACCOUNTING

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

The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting for all funds except the Agency Funds which are prepared on the cash basis of accounting which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed and become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the law enforcement district is entitled to the funds.

Sales and use tax revenues are collected by the Livingston Parish School Board and are recognized by the law enforcement district as revenue in the month the tax is collected.

Interest on investments and all other revenues are recorded when the income is measurable and available.

Expenditures

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

**LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1996**

BUDGET PRACTICES

The proposed budget for 1996 was made available for public inspection on July 13, 1995. The proposed budget, prepared on the same basis of accounting as the financial statements, was published in the official journal sixteen days prior to the public hearing, which was held at the Livingston Parish Sheriff's office on July 24, 1995 for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

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

Neither zero-base accounting nor formal integration of the budget into the accounting records is employed as a management device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

CASH AND CASH EQUIVALENTS

Cash equivalents are considered to be all highly liquid investments with maturities of three months or less when purchased.

Under state law, the Sheriff may deposit funds in interest bearing demand deposits, money market accounts, or time deposits with state banks organized under the Louisiana law or national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

VACATION AND SICK LEAVE

Each year all permanent full-time employees of the Sheriff's office earn seven to twenty-one days of vacation leave depending on the number of years employed and ten days of sick leave. At the end of each year, all unused sick leave and vacation leave is forfeited. The cost of leave privileges, computed in accordance with CASB Qualification Section 000, is recognized as a current year expenditure in the general fund when leave is actually taken.

MANAGEMENT LETTER POINTS
LIVINGSTON PARSON SHERIFF
FOR THE YEAR ENDED JUNE 30, 1990

Detailed Fixed Asset Listing

During the course of the audit, we noted that the fixed asset listing had not been updated for some time because the information had been lost while experiencing computer problems. Without a detailed fixed asset listing, it is hard to maintain control over the Sheriff's assets and determine what should be removed from the financial statements.

We recommend that management reconstruct the fixed asset listing from the last available listing using the financial records to bring it up to date. The listing should then be reviewed to determine if any other assets should be removed due to obsolescence or normal wear and tear.

Payroll Account Bank Reconciliations

While reviewing the bank accounts, we discovered that the payroll bank account is not being reconciled monthly. All bank accounts should be reconciled monthly in case there are bank errors or other problems with the account. The longer the time between bank reconciliations, the harder it is to reconcile the differences between the book and bank balances.

We recommend that the payroll bank account be reconciled monthly just like all of the other bank accounts by management or by the payroll department personnel.

One So. STATE FUND

We noted in the general ledger that there was a due to other funds balance. Apparently, a deposit was made to the wrong account and the amount was never transferred to the proper account. Whenever an error is discovered, it should be corrected immediately so that the correction is not forgotten.

We recommend that the funds deposited in error to the general fund be transferred to the proper fund.