

500.1-2 207-03

OFFICIAL
FILE COPY

DO NOT SIGN OUT

Charge necessary
copies from the
copy and paste
page in file

97202541
3121

UNION PARISH MERRY
Farmerville, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1998**

With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and by 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, SEP 24 1998



UNION PARISH SHERIFFS
Farmerville, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1998

With Supplemental Information Schedules

UNION PARISH SHERIFF
Farmerville, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1998
With Supplemental Information Schedules

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report		3
General Purpose Financial Statements:		
Combined Balance Sheet, June 30, 1998 - All Fund Types and Account Groups	A	6
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	7
Notes to the Financial Statements		9
	Schedule	Page No.
Supplemental Information Schedules - Fiduciary Fund Type - Agency Funds		
Combining Balance Sheet, June 30, 1998	1	21
Combining Schedule of Changes in Unsettled Balances Due to Trusting Bodies and Others	2	22

UNION PARISH SHERIFF
Farmerville, Louisiana
Contents, June 30, 1998

C O N T E N T S (C O N T D)

	<u>Schedule</u>	<u>Page No.</u>
Independent Auditor's Reports Required by Government Auditing Standards		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		25
Schedule of Findings and Questioned Costs	3	27
Summary Schedule of Prior Audit Findings	4	28



Independent Auditor's Report

HONORABLE ROBERT G. "BOB" BUCKLEY
UNION PARISH SHERIFF
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Sheriff, a component unit of the Union Parish Police Jury, as of June 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Union 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 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 Union Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

VERMONT UNION
BUREAU OF GOVERNMENT
FINANCIAL MANAGEMENT

OFFICE OF LOUISIANA
REVENUE SERVICE
AUDITORS

STATE OF LOUISIANA
GOVERNMENT
ACCOUNTING, MANAGEMENT
AND FINANCIAL SERVICES

110 STATEWIDE DRIVE,
SUITE 30000,
LAFAYETTE 71301
PHONE 225-282-2021
FAX 225-282-2020
WWW.LRS.STATE.LA.US

UNION PARISH SHERIFF
Farmville, Louisiana
Independent Auditor's Report,
June 30, 1998

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 Union 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.

In accordance with Government Auditing Standards, I have also issued reports dated August 19, 1998, on the Union Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control.



West Monroe, Louisiana
August 19, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

UNION PARISH SCHOOL
Bossierville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Credited Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	HOSPITALITY FUND TYPE - AGENCY FUND	ACCOUNT GROUPS		TOTAL MEMORANDUM TOTAL
			GENERAL FUND	GENERAL FUND	
ASSETS					
Cash	\$607,900	\$36,000			\$643,900
Receivables	80,750				80,750
Office furnishings and equipment			\$259,000		259,000
Amount to be provided for settlement of general long-term debt				\$11,448	11,448
TOTAL ASSETS	<u>\$688,650</u>	<u>\$36,000</u>	<u>\$259,000</u>	<u>\$11,448</u>	<u>\$1,015,098</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$188,579				\$188,579
Payroll deductions payable	1,149				1,149
Cash bonds		\$85,640			85,640
Contingent liability payable				\$11,448	11,448
Due to taxing bodies and others		352			352
Total Liabilities	<u>189,728</u>	<u>85,992</u>	<u>\$0,000</u>	<u>\$11,448</u>	<u>177,168</u>
Fund Equity:					
Investment in general fund assets			\$259,000		259,000
Fund balance - unreserved - unexpended	498,922				498,922
Total Fund Equity	<u>498,922</u>	<u>\$0,000</u>	<u>\$259,000</u>	<u>\$0,000</u>	<u>1,237,930</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$688,650</u>	<u>\$36,000</u>	<u>\$259,000</u>	<u>\$11,448</u>	<u>\$1,015,098</u>

The accompanying notes are an integral part of this statement.

UNION PARISH SHERIFF
Harmonville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(KIAAP Basis) and Actual
For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES			
Taxes:			
Ad valorem	\$250,500	\$201,885	\$48,615
Sales	700,000	736,671	36,671
Intergovernmental revenues:			
Federal grants - federal revenue	27,000	37,333	10,333
State grants:			
State revenue sharing (net)	100,000	100,340	340
State supplemental pay	75,000	76,396	1,396
Video Poker	8,500	9,931	1,431
Other state grants	23,500	17,014	(6,486)
Local grants		500	500
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	25,000	31,488	6,488
Civil and criminal fees	140,000	150,905	10,905
Court attendance	2,000	3,850	1,850
Transportation of prisoners	500	2,397	1,897
Tua rentals, etc.	7,000	14,330	7,330
Bond Fees	16,000	20,480	4,480
Accident reports	3,500	3,500	0
Other		20	20
Use of money and property	37,000	39,353	2,353
Miscellaneous	12,000	17,835	5,835
Total revenues	<u>1,476,500</u>	<u>1,583,023</u>	<u>106,523</u>
EXPENDITURES			
Public safety:			
Custom:			
Personal services and related benefits	900,000	933,402	33,402
Operating services	285,000	286,689	1,689

(Continued)

UNION PARISH SHERRIFF
 Ferrisville, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (CONTD.)			
Public safety: (Contd.)			
Current: (Contd.)			
Materials and supplies	\$100,800	\$117,680	(\$17,080)
Travel and other charges	60,000	21,094	38,906
Debt service	3,000		3,000
Capital outlay	280,000	226,275	(53,725)
Miscellaneous		50,730	(50,730)
Total expenditures	<u>1,828,800</u>	<u>1,638,341</u>	<u>200,000</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(182,000)</u>	<u>(65,486)</u>	<u>96,514</u>
OTHER FINANCING SOURCES			
Sale of fixed assets	12,800	20,150	7,550
Insurance recovery	6,000	6,052	52
Total other financing sources	<u>18,800</u>	<u>26,202</u>	<u>7,602</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(143,200)</u>	<u>(39,284)</u>	<u>104,216</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>594,799</u>	<u>827,910</u>	<u>3,111</u>
FUND BALANCE AT END OF YEAR	<u>\$781,299</u>	<u>\$868,626</u>	<u>\$87,327</u>

(Continued)

The accompanying notes are an integral part of this statement.

UNION PARISH SHERIFF
Farmerville, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1998

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and 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, profession 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 Union Parish Police Jury is the financial reporting entity for Union Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

UNION PARISH SHERRIF
Denhamville, Louisiana
Notes to the Financial Statements

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the Union 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 fund 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.

UNION PARISH SHERIFF
Denhamville, Louisiana
Notes to the Financial Statements

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1412, 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 a sales tax, 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 Funds - Agency Fund Type

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 11 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 89 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. Long-term debt, such as compensatory time, is recognized as a liability of a governmental

UNION PARISH SHERIFF
Pineville, Louisiana
Notes to the Financial Statements

fund only when paid. The remaining portion of such debt is reported in the general long-term debt account group.

II. BASIS OF ACCOUNTING

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

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1903 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.

Sales taxes are recognized in the month received by the sheriff's collection agent, the Union Parish School Board.

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

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

UNION PARISH SHERIFF
Bassettville, Louisiana
Notes to the Financial Statements

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

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

Expenditures

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

Other Financing Sources

Sales of fixed assets and insurance recovery are accounted for as other financing sources and are recognized when the underlying events occur.

K. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Encumbrance accounting is not recognized within the budgetary accounting system. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

L. 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, 1998, the sheriff has cash (book balance) totaling \$954,582 as follows:

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

Demand deposits	\$254,585
Time deposits	180,000
Petty Cash	<u>200</u>
Total	<u>\$254,585</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) as June 30, 1992, are secured as follows:

Bank balances	<u>\$1,158,312</u>
Federal deposit insurance	436,505
Pledged securities (uncollateralized)	<u>1,081,621</u>
Total	<u>\$1,478,146</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 79:1228 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. Further, LRS 79:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

4. SALES TAX

On March 10, 1992, voters of the parish approved a sales tax for a total of ten (10) years at the following rates: commencing April 1, 1992, for a period of two (2) years, at the rate of one per cent (1%), and thereafter for a period of eight (8) years at the rate of one-half of one per cent (0.5%). The proceeds of the sales tax are dedicated for the purpose of providing additional funding for the law enforcement district. The sheriff's office has entered into an agreement with the Union Parish School Board for collection of the tax. For its services, the school board receives one per cent (1%) of gross collections, not to exceed \$12,000 for a calendar year.

UNION PARISH SHERIFF
Farmville, Louisiana
Notes to the Financial Statements

II. VACATION AND SICK LEAVE

All employees are granted from one to two weeks of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is paid at a rate of eight hours per month, and may not be accumulated and carried forward to succeeding years.

**I. TOTAL COLUMN ON THE
BALANCE SHEET**

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

1. RECEIVABLES

The General Fund receivables of \$90,752 at June 30, 1996, are as follows:

<u>Class of Receivables</u>	
Taxes - Sales tax	\$80,099
Intergovernmental resources:	
State grants:	
Supplemental pay	6,300
Video poker	584
Fees, charges, and commissions for services:	
Commissions on licenses and taxes	355
Civil fees	55
Transporting prisoners	1,055
Court attendance	690
Use of money and property - interest earnings	464
Total	<u>\$90,752</u>

UNION PARISH SHERIFF
Farmville, Louisiana
Notes to the Financial Statements

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 1997	5766,080
Additions	225,775
Deletions	<u>(103,852)</u>
Balance, June 30, 1998	<u>\$5,988,003</u>

Additions for the year ended June 30, 1998 include assets donated to the sheriff's office valued at \$200.

4. PENSION PLAN

Substantially all employees of the Union 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 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1986). In any case, the retirement benefit cannot exceed 300 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3383, Monroe, Louisiana 71226, or by calling (518) 382-3150.

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Union Parish Sheriff is required to contribute an actuarially determined rate. The current rate is 3.0 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 parish as required and available from insurance premium taxes. The contribution requirements of plan members and the Union 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 Union Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1999, and 1996 were \$36,711, \$43,576, and \$36,113, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Union Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which were \$108,731 for the year ended June 30, 1998. Of that amount, \$4,392, were for retiree benefits.

**6. CHANGES IN GENERAL
LONG-TERM DEBT**

The following is a summary of long-term debt transactions (compensatory time) for the year ended June 30, 1998:

Long-term debt (compensatory time) at July 1, 1997	\$14,273
Additions	30,293
Deductions	<u>(72,115)</u>
Long-term debt (compensatory time) at June 30, 1998	<u>\$11,498</u>

7. CHANGES IN AGENCY FUND BALANCES

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

UNION PARISH SHERIFF
Terrebonne, Louisiana
Notes to the Financial Statements

	Tax Collector Fund	Civil Fund	Criminal Fund	Total
Balance, July 1, 1987	\$9,888	\$6086	\$6086	\$9,858
Additions	3,157,903	\$500,241	\$347,330	4,005,474
Reductions	<u>(3,365,961)</u>	<u>(500,180)</u>	<u>(347,330)</u>	<u>(4,613,471)</u>
Balance June 30, 1988	<u>NONE</u>	<u>\$352</u>	<u>\$6081</u>	<u>\$352</u>

8. FEDERAL FINANCIAL ASSISTANCE

During the year ended June 30, 1988, the Union Parish Sheriff participated in the following federal financial assistance programs:

PROGRAM TITLE	FY88 NUMBER	GRANT NUMBER	EXPENSES YEAR TO DATE June 30, 1988
United States Department of Justice Funded through Louisiana Commission on Law Enforcement and Administration of Criminal Justice: MHI - Acquisition Task Force	46,578	91-BJ-0-02-0202	\$20,082
Microcomputer Drug and Criminal Justice Assistance Program	46,582	96-23-2-1C-0629	3,862
Total United States Department of Justice			<u>\$23,944</u>
United States Department of Interior - Dept Program - Payment in Lieu of Taxes	N/A	N/A	<u>3,588</u>
Total Federal Financial Assistance			<u>\$27,532</u>

9. LITIGATION AND CLAIMS

At June 30, 1988, the Union Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The Union 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 Union Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

LINCOLN PARISH SHERIFF
Farmville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments. Payment of these collections to recipients are made in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund is a depository for fines, forfeitures, and costs in criminal cases. Payments are made from the fund to the Sheriff's General Fund, police jury, district attorney, clerk of court, and other recipients in accordance with applicable laws.

UNION PARISH SHERIFF
 Farmerville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	CIVIL FUND	CRIMINAL FUND	TOTAL
	<u>31,581</u>	<u>31,581</u>	<u>63,162</u>
ASSETS			
Cash	<u>\$352</u>	<u>\$36,640</u>	<u>\$36,992</u>
LIABILITIES			
Cash bonds		\$36,640	\$36,640
Due to taxing bodies and others	<u>\$352</u>		<u>352</u>
Total liabilities	<u>\$352</u>	<u>\$36,640</u>	<u>\$36,992</u>

UNION PARISH SHERIFF
Farmerville, Louisiana
FUNDRIARY FUND TYPE - AGENCY FUNDS

Continuing Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1998

	TAX COLLECTION FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF YEAR - DUE TO TAXING BODIES AND OTHERS	<u>18,858</u>	<u>60,661</u>	<u>60,661</u>	<u>139,858</u>
ADDITIONS				
Deposits:				
Sheriff's sales		\$308,817		308,817
Fines, forfeitures, and costs			347,338	347,338
Contributions		185,724		185,724
Taxes, fees, etc., paid to tax collector:				
All returns (total)				2,014,858
Current year	2,014,858			
Prior year	55,178			55,178
In lieu of taxes	67,245			67,245
State revenue sharing	473,099			473,099
Spurlock Income	133,083			133,083
Parish Income	78,687			78,687
Interest on:				
Demand deposits	8,838			8,838
Development taxes	3,832			3,832
Licenses	347			347
Redemptions and refunds	10,187			10,187
Cost of tax notices, etc.	14,154			14,154
Total additions	<u>3,791,863</u>	<u>381,541</u>	<u>347,338</u>	<u>4,520,742</u>
Total	<u>3,796,661</u>	<u>381,541</u>	<u>347,338</u>	<u>4,525,540</u>
DEDUCTIONS				
Deposits, taxes, fees, etc. credited to:				
Sheriff's General Fund	461,793	87,688	58,732	608,213
Police Jury	1,237,942			1,237,942
School board	1,891,771			1,891,771
Assessor	903,146			903,146
Municipalities	6,493		5,496	11,989
East Union Hospital	1,768			1,768

(Continued)

UNION PARISH SHERRIFF
 Natchitoches, Louisiana
FINANCIAL FUND TYPE - AGENCY FUNDS
 Combining Schedule of Changes in Balances
 Due to Taxing Bodies and Others, 1998

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
DEDUCTIONS (CONT'D)				
Deposits, taxes, fees, etc. related to (Cont'd)				
Tri-Mand Hospital	\$131,214			\$131,214
Ward Fire Fire District	53,818			53,818
Spencer-West Starlington Fire District	17,656			17,656
District attorney			40,777	40,777
Clerk of Court	308	\$14,379	13,201	27,888
Judicial defender board			38,258	38,258
Judicial court			31,318	31,318
Criminal court			184,647	184,647
Liquors		184,802		184,802
Parolee funds	83,412			83,412
North Louisiana Crime Lab			86,418	86,418
Louisiana Department of Wildlife and Fisheries	113,255		66	113,321
Louisiana Department of Forestry	38,233			38,233
L.A. Rehabilitation Service			3,684	3,684
Louisiana Tax Commission	15,300			15,300
Louisiana Commission on Law Enforcement Reforms	5,771		3,465	9,236
Other agencies	3,369	214,468	23,611	241,448
Total deductions	<u>3,798,364</u>	<u>529,399</u>	<u>347,332</u>	<u>4,675,095</u>
UNSETTLED BALANCES AT END OF YEAR - DUE TO TAXING BODIES AND OTHERS	<u>NONE</u>	<u>5352</u>	<u>NONE</u>	<u>5352</u>

(Continued)

**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 over financial reporting are prepared 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.



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

UNION PARISH SHERIFF Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated August 19, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Union Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Union Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

VERNON R. COON
OFFICE OF ACCOUNTING
PUBLIC ACCOUNTANTS

OFFICE OF ACCOUNTING
1000 WEST PINE ST
MONROE, LA 70502

PHONE: (504) 281-1100
FAX: (504) 281-1100
ACCOUNTING, TAXATION
AND FINANCIAL SERVICES

100 PROFESSIONAL BLDG.
SUITE 2000
MONROE, LOUISIANA 70502
PHONE: (504) 281-1100
FAX: (504) 281-1100
TOLL FREE: 1-800-345-1100
P.O. BOX 1000-1100

UNION PARISH SHERIFF
Terrebonne, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1998

This report is intended for the information of the Union Parish Sheriff, management of the sheriff's office and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
August 19, 1998

UNION PARISH SHERIFF
Farmerville, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

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

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

UNION PARISH SHERIFF
Barnesville, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998

There were no audit findings reported in the audit for the year ended June 30, 1997.