

UNION PARISH SHERIFF  
Farmersville, Louisiana  
*Independent Auditor's Report  
on Internal Control Structure,  
June 30, 1997*

In planning and performing my audit of the general purpose financial statements of the Union Parish Sheriff for the year ended June 30, 1997, 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 repeatable 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 matter 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 Union Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroie, Louisiana  
August 09, 1997



**Independent Auditor's Report  
on the Internal Control Structure**

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

I have audited the general purpose financial statements of the Union Parish Sheriff as of June 30, 1997, and for the year then ended, and have issued my report thereon dated August 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards: *Governor 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.

The management of the Union 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 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 general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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UNION PARISH SHERIFF  
Bossierville, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
June 30, 1997

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



West Monroe, Louisiana  
August 10, 1997



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

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

I have audited the general purpose financial statements of the Union Parish Sheriff as of June 30, 1997, and for the year then ended, and have issued my report thereon dated August 19, 1997.

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. These 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, contracts, and grants applicable to the Union Parish Sheriff, is the responsibility of the Union 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 Union Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. 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.

**VERNON R. COON**  
CERTIFIED PUBLIC ACCOUNTANT  
PUBLIC ACCOUNTANT

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

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants, and internal control structures are presented in compliance with the requirements of *Government or 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.

**UNION PARISH SHEET**  
 Thruville, Louisiana  
**MANDATORY FUND TYPE - AGENCY FUNDS**  
 Combining Schedule of Changes in Balances  
 Due to Taxing Bodies and Others, 1997

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	TOTAL
<b>DEDUCTIONS DEDUCTIBLE</b>				
Deposits, taxes, fees, etc. (reflected in Fund.)				
Tri-Ward Hospital	\$132,235			\$132,235
Ward Five Fire District	28,492			28,492
Spencer-West Madison Fire District	18,124			18,124
District attorney			226,985	226,985
Clerk of Court	391	\$12,905	18,963	24,259
Indigent defender board			32,052	32,052
Judicial court			22,804	22,804
Criminal court			82,059	82,059
Judgments		155,447		155,447
Parish funds	81,329			81,329
North Louisiana Crime Lab			14,269	14,269
Louisiana Department of Wildlife and Fisheries	109,357		689	110,046
Louisiana Department Forestry	31,853			31,853
L.A. Rehabilitation Service			4,095	4,095
Louisiana Tax Commission	1,405			1,405
Louisiana Commission on Law Enforcement			2,213	2,213
Refunds	6,286			6,286
Other refunds	6,254	124,233	35,275	165,762
Total reductions	<u>3,581,821</u>	<u>281,484</u>	<u>305,031</u>	<u>4,168,336</u>
<b>UNSETTLED BALANCES AT END OF YEAR -</b>				
<b>    DUE TO TAXING BODIES AND OTHERS</b>				
	<u>89,028</u>	<u>NONE</u>	<u>NONE</u>	<u>89,028</u>

(Continued)

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

Combining Schedule of Changes in Unaffiliated  
Balance Due to Taxing Bodies and Others  
For the Year Ended June 30, 1993

	TAX COLLECTION FUND	CRIME FUND	CRIMINAL FUND	TOTAL
<b>UNSETTLED BALANCES AT BEGINNING OF YEAR - DUE TO TAXING BODIES AND OTHERS</b>	<u>518,340</u>	<u>30,980</u>	<u>85</u>	<u>\$15,145</u>
<b>ADDITIONS</b>				
Deposits:				
Motorist's sales		\$216,347		216,347
Fines, forfeitures, and costs			305,026	305,026
Contributions		184,651		184,651
Trans. fees, etc., paid to tax collector:				
Ad valorem taxes				
Current year	2,684,981			2,684,981
Prior year	1,293			1,293
In lieu of taxes	140,480			140,480
State revenue sharing	472,086			472,086
Spectator licenses	126,551			126,551
Parish licenses	81,582			81,582
Interest on:				
Invested deposits	8,256			8,256
Unexpended taxes	2,479			2,479
Licenses	851			851
Redemptions and refunds	8,256			8,256
Cost of tax returns, etc.	13,958			13,958
Total additions	<u>5,540,743</u>	<u>381,434</u>	<u>385,026</u>	<u>6,222,113</u>
Total	<u>6,059,083</u>	<u>381,434</u>	<u>385,026</u>	<u>6,744,513</u>
<b>DEDUCTIONS</b>				
Deposits, taxes, fees, etc. settled to:				
Sheriff's General Fund	449,764	88,521	52,197	590,412
Police jury	1,054,089			1,054,089
School board	1,253,173			1,253,173
Assessor	199,254			199,254
Municipalities	6,681		19,885	22,666
East Union Hospital	41,498			41,498

(Continued)

UNION PARISH SHERIFF  
Farmersville, Louisiana  
FINANCIAL FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1997

	TAX COLLECTOR FUND	GENERAL FUND	TOTAL
<b>ASSETS</b>			
Cash	<u>\$0,058</u>	<u>\$45,989</u>	<u>\$46,047</u>
<b>LIABILITIES</b>			
Cash bonds		\$45,989	\$45,989
Due to taxing bodies and others	<u>\$0,058</u>	NONE	<u>\$0,058</u>
Total liabilities	<u>\$0,058</u>	<u>\$45,989</u>	<u>\$46,047</u>



**UNION PARISH SHERIFF**  
Farmerville, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended June 30, 1997

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**TAX COLLECTOR FUND**

Article V, Section 37 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.

SUPPLEMENTAL INFORMATION SCHEDULES

**UNION PARISH SHERIFF**  
 Bogalusa, Louisiana  
 Notes to the Financial Statements

	Tax Collector Fund	Civil Fund	Criminal Fund	Total
Balance, July 1, 1996	\$19,149	NONE	\$5	\$19,145
Additions	3,540,741	3,581,484	383,026	4,295,171
Reductions	<u>(3,550,823)</u>	<u>(381,484)</u>	<u>(383,031)</u>	<u>(4,295,388)</u>
Balance June 30, 1997	<u>\$8,058</u>	<u>NONE</u>	<u>NONE</u>	<u>\$8,058</u>

**8. FEDERAL FINANCIAL ASSISTANCE**

During the year ended June 30, 1997, the Union Parish Sheriff participated in the following federal financial assistance programs:

DESCRIPTION	CY96 NUMBER	CY97 NUMBER	...EXPENSES ...REVENUES ...NET (20)
United States Department of Justice			
Financed through Louisiana Commission on Law			
Enforcement and Administration of Criminal Justice:			
Multi - Jurisdictional Task Force	16,570	96-10-01-00106	\$33,054
Drug Offender Drug and Criminal			
Justice Assistance Program	16,58	96-10-05-0170	4,000
Total United States Department of Justice			37,054
United States Department of Interior - Direct			
Program - Payment in Lieu of Taxes	N/A	N/A	8,120
Total Federal Financial Assistance			<u>\$45,174</u>

**9. LITIGATION AND CLAIMS**

As June 30, 1997, 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.

UNION PARISH SHERIFF  
Farmerville, Louisiana  
Notes to the Financial Statements

Plan members are required by state statute to contribute 5.7 percent of their annual covered salary and the Union 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 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 11:105, 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, 1997, 1996, and 1995 were \$43,576, \$36,117, and \$32,499, 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 reimburses the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$96,509 for the year ended June 30, 1997. Of that amount, \$5,723, were for retiree benefits.

6. CHANGES IN GENERAL  
LONG-TERM DEBT

The following is a summary of long-term debt transactions (comparative date) for the year ended June 30, 1997:

Long-term debt (comparative time) at July 1, 1996	\$5,837
Additions	14,366
Deductions	<u>12,326</u>
Long-term debt (comparative time) at June 30, 1997	<u>\$5,877</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  
Farmerville, 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, 1996	\$290,509
Additions	100,301
Deletions	<u>(7,260)</u>
Balance, June 30, 1997	<u>\$383,550</u>

Additions for the year ended June 30, 1997 include a car which was donated to the sheriff's office valued at \$4,000.

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, 1990). 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 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 benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 30 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 3163, Monroe, Louisiana 71220, or by calling (504) 362-5191.

UNION PARISH SHERIFF  
Farmerville, 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 granted on a case-by-case basis, at the discretion of the sheriff.

**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 compatible to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**I. RECEIVABLES**

The General Fund receivables of \$111,112 at June 30, 1997, are as follows:

Class of Receivables

Taxes:	
Ad valorem	\$1,773
Other	70,474
Intergovernmental revenues:	
Federal grants	6,023
State grant - video poker	2,450
Fees, charges, and commissions for services:	
Commissions on licenses and taxes	3,670
Civil fees	10,626
Tax notices	3,670
Transporting prisoners	491
Court attendance	2,175
Use of money and property - interest earnings	4,823
Miscellaneous	<u>1,325</u>
Total	<u>\$111,112</u>

UNION PARISH SHERIFF  
Farmerville, Louisiana  
Notes to the Financial Statements

Demand deposits	\$286,607
Time deposits	108,000
Post Cash	<u>200</u>
Total	<u>\$494,807</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, 1997, are secured as follows:

Bank Balances	<u>\$1,093,472</u>
Federal deposit insurance	346,930
Pledged securities (uncollateralized)	<u>1,247,183</u>
Total	<u>\$2,687,585</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advise 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 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

#### G. SALES TAX

On March 30, 1993, voters of the parish approved a sales tax for a total of ten (10) years at the following rates: commencing April 1, 1993, 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 (½%). 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**  
Pattersonville, 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 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. Incurrence 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. Budgetary 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, 1997, the sheriff has cash (bank balances) totaling \$496,807, as follows:



**UNION PARISH SHERIFF**  
Bossierville, 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.

**B. 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 notified by the funds.

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

**UNION PARISH SHERIFF**  
Farmville, 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 23:1422, 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 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.

**4. 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 12 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 88 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

Farmerville, 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 the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1997

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1954, 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 executes 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 screens 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 consist 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 SHERIFF  
 Ferrisville, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1997

	BUDGET	ACTUAL	VARIANCE (FAVORABLE) (UNFAVORABLE)
<b>EXPENDITURES: (Cont'd.)</b>			
Public safety: (Cont'd.)			
Current: (Cont'd.)			
Materials and supplies	\$807,000	\$110,390	(696,610)
Travel and other charges	34,000	33,235	765
Capital outlay	175,000	179,301	(4,301)
Intergovernmental	27,000	28,464	(1,464)
Total expenditures	<u>1,043,000</u>	<u>1,331,390</u>	<u>288,390</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(177,150)</u>	<u>(87,348)</u>	<u>189,802</u>
<b>OTHER FINANCING SOURCES</b>			
Sale of fixed assets		400	400
Insurance recovery	14,000	15,643	1,643
Total other financing sources	<u>14,000</u>	<u>16,043</u>	<u>2,043</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(163,150)</u>	<u>(71,305)</u>	<u>191,845</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>867,176</u>	<u>979,717</u>	<u>112,541</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$699,026</u>	<u>\$907,412</u>	<u>\$208,386</u>

(Continued)

The accompanying notes are an integral part of this statement.

**UNION PARISH SHERRIFF**  
**Farmerville, 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, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
<b>Taxes:</b>			
Ad valorem	\$276,000	\$286,253	\$10,253
Sales	650,000	692,587	42,587
<b>Intergovernmental revenues:</b>			
Federal grants - Federal revenues	27,000	45,646	18,646
State grants:			
State income sharing (net)	108,000	107,380	(620)
State supplemental pay	57,000	63,885	6,885
Video Policy	13,000	14,863	1,863
Other state grants	17,000	15,771	(1,229)
Local grants	1,500	1,500	
<b>Fees, charges, and commissions for services:</b>			
Commissions on licenses and taxes	28,000	35,527	7,527
Civil and criminal fees	123,500	128,252	4,752
Court attendance	1,000	3,200	2,200
Transportation of prisoners	500	1,112	612
Traffic notices, etc.	8,500	13,741	5,241
Dog Fees	4,000	11,307	7,307
Accident reports	5,600	5,817	217
Other	6,250	40	(6,210)
Use of money and property	23,000	40,132	17,132
Miscellaneous:	5,000	10,548	5,548
<b>Total revenues</b>	<u>1,358,300</u>	<u>1,475,387</u>	<u>117,087</u>
<b>EXPENDITURES</b>			
<b>Public safety:</b>			
<b>Current:</b>			
Personnel services and related benefits	853,500	916,880	63,380
Operating services	260,000	264,857	4,857

(Continued)

**LYON PARISH SHERIFF**  
 Ferrisville, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND	PRIMARY FUND TYPE - ANNUITY FUNDS	ACCOUNT GROUPS		TOTAL COMBINATION (2+3+4)
			GENERAL FIXED ASSETS	GENERAL LIABILI- TIENES	
<b>ASSETS</b>					
Cash	\$831,780	\$58,847			\$890,627
Receivables	111,112				111,112
Office furnishings and equipment			\$768,880		768,880
Amount to be provided for retirement of general long-term debt				\$8,817	8,817
<b>TOTAL ASSETS</b>	<b>\$942,892</b>	<b>\$58,847</b>	<b>\$768,880</b>	<b>\$8,817</b>	<b>\$1,780,436</b>
<b>LIABILITIES AND FUNDS</b>					
<b>Liabilities:</b>					
Accounts payable	\$21,583				\$21,583
Payroll deductions payable	456				456
Cash bonds		\$48,889			48,889
Lease purchase payable	2,915				2,915
Compensatory time payable				\$8,817	8,817
Due to leasing bodies and others		\$,858			8,858
<b>Total Liabilities</b>	<b>\$24,954</b>	<b>\$58,847</b>	<b>\$,858</b>	<b>\$8,817</b>	<b>\$93,476</b>
<b>Fund Equity:</b>					
Investment in					
general fixed assets			\$768,880		768,880
Fund balance - unreserved - undesignated	\$917,938				\$917,938
<b>Total Fund Equity</b>	<b>\$917,938</b>	<b>\$,858</b>	<b>\$768,880</b>	<b>\$,858</b>	<b>1,731,494</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$942,892</b>	<b>\$58,847</b>	<b>\$768,880</b>	<b>\$8,817</b>	<b>\$1,780,436</b>

The accompanying notes are an integral part of this statement.

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**



UNION PARISH SHERIFF  
Farmerville, Louisiana  
Independent Auditor's Report,  
June 30, 1997

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 aspects 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, 1997, on the Union Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control structure.



West Monroe, Louisiana  
August 19, 1997



### 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, 1997, 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. These 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, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

MISSISSIPPI AUDITORS  
MEMBERS OF CERTIFIED  
PUBLIC ACCOUNTANTS

OFFICE OF LOUISIANA  
STATE AUDITORS  
AUDITORS AT LARGE

FRANCIS J. ANDREWS, III  
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UNION PARISH SHERIFF  
Farmerville, Louisiana  
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UNION PARISH SHERIFF  
Farmerville, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedules

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**UNION PARISH SECURITY**  
Farmerville, Louisiana

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 1997  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or reviewing entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Business Date SEP 17 1997

