

1178986
 4/29/2016 02:25:09
 SS 03 24 01 0 57

BIENVILLE PARISH Sheriff

Acadia, Louisiana

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

IBENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

CONTENTS

	Statement	Page No.
Independent Auditor's Report		3
General Purpose Financial Statements:		
Combined Balance Sheet, 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:		
General Fund - Schedule of Expenditures by Department	1	20
Fiduciary Fund Type - Agency Funds:		
Combining Balance Sheet	2	21
Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others	3	23

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

	Schedule	Page No.
Supplemental Information Schedules (Cont'd.)		
Independent Auditor's Report Required by Government Auditing Standards:		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		26
Schedule of Findings and Questioned Costs	4	28
Summary Schedule of Prior Audit Findings	5	29



Independent Auditor's Report

HONORABLE JOE STORKEY
BIENVILLE PARISH SHERIFF
Archie, Louisiana

I have audited the general purpose financial statements of the Bienville Parish Sheriff, a component unit of Bienville Parish Police Jury, as of June 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bienville Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Bienville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

MEMBER OF AMERICAN
GOVERNMENT FINANCE
OFFICIALS ASSOCIATION

FINANCIAL LIAISON TO
GOVERNMENTS

ACCREDITED AUDITOR
FOR FINANCIAL STATEMENTS

THE PROFESSIONAL BOARD,
NEW YORK, NEW YORK

LAURENCE W. PERRY,
PRESIDENT (2007-2008)

WILLIAM J. BROWN,
PRESIDENT (2006-2007)

PAUL J. BARRON,
PRESIDENT (2005-2006)

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 1998

In accordance with Government Auditing Standards, I have also issued reports dated July 15, 1998, on my consideration of the Bienville Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



West Monroe, Louisiana
July 15, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

REDFIELD PARISH SHERIFF
Assets, Liabilities
ALL FUND TYPES AND ACCOUNT GROUPS

Statement A

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	POLICE FUND TYPE - AGENCY FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$976,358	\$41,587		\$1,017,945
Receivables	38,552			38,552
Prepaid expenditures	23,947			23,947
Office furnishings and equipment			\$785,784	785,784
TOTAL ASSETS	\$1,068,479	\$41,587	\$785,784	\$1,895,780
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$17,898			\$17,898
Tax withholdings payable	2,662			2,662
Due to taxing bodies and others		\$41,587		41,587
Total Liabilities	20,562	41,587	NONE	62,151
Fund Equity:				
Investment in general fixed assets			\$785,784	785,784
Fund balance:				
Unreserved - designated for income	9,620			9,620
Unreserved - undesignated	1,018,348			1,018,348
Total Fund Equity	1,027,968	NONE	785,784	1,813,652
TOTAL LIABILITIES AND FUND EQUITY	\$1,068,479	\$41,587	\$785,784	\$1,895,780

The accompanying notes are an integral part of this statement.

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

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Taxes - all categories	\$884,480	\$884,480	
Licenses and permits	150	150	
Intergovernmental revenues:			
Federal grants	35,450	35,450	
State grants:			
State supplemental pay	88,962	88,962	
Other	1,536	1,936	
Local grants	1,425	1,425	
Fees, charges, and commissions for services:			
Commissions on state revenue sharing	54,800	54,800	
Commissions on fines and bonds	45,000	44,303	(697)
Commissions on judicial sales and seizures	20,000	20,278	278
Commissions on video poker	13,214	13,214	
Civil and criminal fees	57,500	58,309	809
Commissions on licenses and taxes	26,899	26,190	(709)
Court attendance	3,862	3,892	
Transportation of prisoners	4,600	4,600	
Feeding and keeping of prisoners	183,500	185,534	1,600
Tax notices, etc.	38,432	39,369	868
Use of money and property	34,127	34,124	(3)
Other	815	815	
Total revenues	<u>1,496,178</u>	<u>1,498,034</u>	<u>1,856</u>
EXPENDITURES			
Public safety:			
Current:			
Personnel services and related benefits	1,027,821	1,089,190	(11,569)
Operating services	176,834	178,871	(2,037)
Materials and supplies	128,958	132,317	(2,359)
Travel and other charges	43,361	43,289	(38)
Capital outlay	75,322	73,236	386
Total expenditures	<u>1,451,296</u>	<u>1,516,993</u>	<u>(15,697)</u>

(Continued)

BENVIDE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(85,120)</u>	<u>(818,099)</u>	<u>(732,979)</u>
OTHER FINANCING SOURCES			
Sale of assets	1,877	1,877	
Proceeds from insurance	<u>1,668</u>	<u>1,668</u>	
Total other financing sources	<u>3,545</u>	<u>3,545</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(81,575)</u>	<u>(814,554)</u>	<u>(732,979)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>575,674</u>	<u>1,035,282</u>	<u>459,608</u>
FUND BALANCE AT END OF YEAR	<u>\$354,099</u>	<u>\$1,819,808</u>	<u>\$445,709</u>

(Continued)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Acadia, 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 all salorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

BIENVILLE PARISH SHERIFF

Acadia, Louisiana

Notes to the Financial Statements (Continued)

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

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located, the sheriff was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The sheriff uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general 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.

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

BIBBYVILLE PARISH SHERIFF

Arcaha, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 23:1421, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Fund - Agency Fund Type

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

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 1 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 99 percent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1998.

DEERVILLE PARISH SHERIFF

Acadia, Louisiana

Notes to the Financial Statements (Continued)

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:593 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

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

Expenditures

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

BIENVILLE PARISH SHERIFF

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 15 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of 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. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the sheriff has cash (bank balances) totaling \$1,018,117 as follows:

Demand deposits	\$142,322
Money market	1,500
Time deposits	<u>874,295</u>
Total	<u>\$1,018,117</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, 1998, are secured as follows:

Bank balances	<u>\$1,043,803</u>
Federal deposit insurance	\$49,378

BIBBVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Pledged securities (uncollateralized)	<u>1,804,776</u>
Total	<u>\$2,483,486</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 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 29:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. The sheriff has not adopted a formal policy regarding sick leave. At June 30, 1998, there is no liability for accumulated vacation or sick leave.

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

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

3. RECEIVABLES

The General Fund receivables of \$39,832, at June 30, 1998, are as follows:

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Class of receivables	
Federal grants	\$10,500
State grants:	
State supplemental pay	7,500
Other	2,000
Fees, charges, and commissions for services	<u>19,811</u>
Total	<u>\$39,811</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at June 30, 1997	\$758,517
Additions	80,574
Deletions	<u>(51,301)</u>
Balance at June 30, 1998	<u>\$787,794</u>

For the year ended June 30, 1998, additions do not agree to capital outlay by \$3,358. This amount consists of several donations from Bartlesville Air Force Base and Bossier Parish Sheriff's office.

4. PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 35 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the normal rate by 0.25 percent for all service rendered on or after January 1, 1998). 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 30 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service and

BIENVILLE PARISH SHERIFF

Aracata, Louisiana

Notes to the Financial Statements (Continued)

do not withdraw their employee contributions may retire at or after age 35 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 30 and 35 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 5185, Monroe, Louisiana 71223, or by calling (318) 362-5191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bienville Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:105, 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 Bienville Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1997, and 1996 were \$26,420, \$43,111, and \$39,487, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$170,333 for the year ended June 30, 1998. Of this amount, \$14,736 was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

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

BIENVILLE PARISH SHERIFF

Atchala, Louisiana

Notes to the Financial Statements (Continued)

	Tax		Criminal	Inmate	Fines	Scholarship	Total
	Delinquent	Civil					
	Fund	Fund	Fund	Fund	Fund	Fund	
Balance, July 1, 1997	\$40,770	\$10,470	\$30,000	\$200	\$440	\$10	\$81,880
Additions	9,081,680	270,000	770,070	23,600	900	2,000	10,126,250
Reductions	<u>(2,094,600)</u>	<u>(280,000)</u>	<u>(770,070)</u>	<u>(23,600)</u>	<u>(1,000)</u>	<u>(2,000)</u>	<u>(3,961,370)</u>
Balance, June 30, 1998	<u>\$2,757</u>	<u>\$1,070</u>	<u>\$29,000</u>	<u>\$200</u>	<u>\$50</u>	<u>\$10</u>	<u>\$31,027</u>

7. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 1998, nor is he aware of any unasserted claims.

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

The Bienville Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bienville Parish Police Jury.

9. DESIGNATED AND RESERVED FUND BALANCE

As shown on Statement A, \$9,620, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing these items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 1998:

Balance at July 1, 1997	\$13,950
Additions	12,990
Reductions	<u>(17,320)</u>
Balance at June 30, 1998	<u>\$9,620</u>

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH SHERIFF
Arzooia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year June 30, 1998

GENERAL FUND - EXPENDITURE DETAIL

Schedule I presents expenditures of the General Fund by department for the year ended June 30, 1998.

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1874, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CIVIL FUND

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

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines, and court costs in criminal matters and payment to recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish residents. Scholarships are provided to worthy high school graduates who are entering college.

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

Statement of Expenditures, By Department
For the Year Ended June 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$14,762</u>	<u>\$14,762</u>	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	198,089	192,586	(5,503)
Operating services	36,887	37,357	(469)
Materials and supplies	14,038	14,588	(547)
Travel and other charges	11,150	11,182	(32)
Capital outlay	1,320	1,320	
Sub-total administration	<u>251,484</u>	<u>257,033</u>	<u>(5,549)</u>
Civil services:			
Personal services and related benefits	59,951	60,451	(500)
Operating services	6,462	6,462	
Materials and supplies	4,879	4,918	(39)
Travel and other charges	181	181	
Sub-total civil services	<u>71,463</u>	<u>72,012</u>	<u>(549)</u>
Criminal investigation:			
Personal services and related benefits	185,644	184,465	(1,179)
Operating services	9,927	10,069	(142)
Materials and supplies	8,151	8,496	(345)
Travel and other charges	10,827	11,102	(275)
Capital outlay	11,351	10,385	966
Sub-total criminal investigation	<u>225,899</u>	<u>224,517</u>	<u>(1,382)</u>
Patrol:			
Personal services and related benefits	389,392	390,184	(792)
Operating services	60,692	67,485	(793)
Materials and supplies	38,808	38,898	(90)
Travel and other charges	2,285	2,224	61
Capital outlay	58,524	58,524	
Sub-total patrol	<u>549,701</u>	<u>557,315</u>	<u>(7,614)</u>

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY: (CONTD)			
Records and identification:			
Personal services and related benefits	\$46,427	\$46,855	(\$428)
Operating services	808	808	
Materials and supplies	5,853	5,229	(624)
Travel and other charges	388	389	1
Sub-total records and identification	<u>53,766</u>	<u>53,171</u>	<u>(595)</u>
Youth investigation and control:			
Personal services and related benefits	26,311	26,574	(263)
Operating services	2,955	2,955	
Materials and supplies	824	438	386
Travel and other charges	31	31	
Sub-total investigation and control	<u>29,921</u>	<u>29,998</u>	<u>(77)</u>
Custody of prisoners:			
Personal services and related benefits	135,645	118,080	(17,565)
Operating services	33,855	33,855	
Materials and supplies	57,081	57,414	(333)
Travel and other charges	17,585	17,525	60
Sub-total custody of prisoners	<u>203,966</u>	<u>200,964</u>	<u>(3,002)</u>
Communications:			
Personal services and related benefits	145,208	147,197	(1,989)
Operating services	27,388	28,034	(646)
Materials and supplies	1,529	1,519	10
Travel and other charges	735	735	
Capital outlay	2,347	2,072	275
Sub-total communications	<u>177,207</u>	<u>180,467</u>	<u>(3,260)</u>
Total expenditures	<u>\$1,501,568</u>	<u>\$1,515,893</u>	<u>(\$14,325)</u>

(Continued)

IRIONVILLE PARISH SHERIFF
 Arnaud, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1998

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	INMATE FUND	FLOWER FUND	SCHOLAR- SHIP FUND	TOTAL
ASSETS							
Cash and cash equivalents	<u>\$2,746</u>	<u>\$2,648</u>	<u>\$29,638</u>	<u>\$486</u>	<u>\$91</u>	<u>\$1,558</u>	<u>\$41,567</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$2,746</u>	<u>\$2,648</u>	<u>\$29,638</u>	<u>\$486</u>	<u>\$91</u>	<u>\$1,558</u>	<u>\$41,567</u>

BILOXI BEACH PARISH, MISSISSIPPI
Avoyelles, Louisiana
RECURRING FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unvested Balances
Due to Funding Deficit and Other
For the Year Ended June 30, 1999

	TAX COLLECTION FUND	CYCL FUND	CRIMINAL FUND	HEALTH FUND	FLOWERS FUND	SCHOOL BUS FUND	TOTAL
UNVESTED BALANCES DUE TO FUNDING DEFICIT AND OTHER, JUNE 30, 1997	<u>\$20,750</u>	<u>\$10,400</u>	<u>\$80,000</u>	<u>\$287</u>	<u>\$185</u>	<u>\$531</u>	<u>\$422,293</u>
ADDITIONS							
Deposits:							
Sheriff's sales		183,821					183,821
Fines and costs			777,388				777,388
Garbishments		81,218					81,218
Other deposits		893	1,284	21,879	845	2,826	28,777
Taxes, fees, etc.,	<u>9,881,462</u>						<u>9,881,462</u>
Total additions	<u>9,881,462</u>	<u>278,893</u>	<u>778,672</u>	<u>21,879</u>	<u>845</u>	<u>2,826</u>	<u>10,364,632</u>
Total	<u>9,902,214</u>	<u>289,372</u>	<u>780,350</u>	<u>21,935</u>	<u>1,181</u>	<u>2,598</u>	<u>10,385,051</u>
REDUCTIONS							
Deposits withheld to:							
Louisiana Wildlife and Fisheries	54,186						54,186
Louisiana Forestry Commission	28,442						28,442
Louisiana Tax Commission	3,580						3,580
Biloxi Parish:							
Sheriff's General Fund	911,288	48,347	79,180				1,038,720
Police Jury	1,268,735		311				1,269,046
School Board	4,731,798						4,731,798
Assessor	427,837						427,837
Library	395,389						395,389
Hospital Service District No. 1	151,543						151,543
Recreation District No. 1	125,798						125,798
Shady Grove Recreation Dist.	12,665						12,665
Shokin' Water District	6,628						6,628
North Biloxi Fire District	207,699						207,699
Fire Protection District No. 4-5	271,481						271,481
Fire Protection District No. 6	121,812						121,812
Fire Protection District No. 7	388,688						388,688
Clerk of Court		15,443	49,838				64,481
Pension Bonds	257,428						257,428
Municipalities	4,688						4,688
District attorney			125,568				125,568
Judicial School Board			105,271				105,271

(Continued)

BIBBVILLE PARISH SHERIFF

Arvada, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, 1998

	Tax (\$10,000) 19,000	CHIEF 13,500	PROBATION 1,000	PARISH 13,000	PARISH 13,000	ARVADA 10,000	TOTAL
DEDUCTIONS (CONT'D)							
Deposits sent to (Cont'd)							
Judge's expense account			149,300				149,300
Criminal court fund			234,150				234,150
Second judicial district court			33,900				33,900
Litigants		320,140					320,140
Attorneys, appraisers, etc.		11,497					11,497
Northwest Crime Lab			49,100				49,100
COLE			10,700				10,700
Subscriptions		517					517
Refunds	35,875						35,875
Collections for others		655					655
Taxes of Arvada	64,164						64,164
Other settlements	5,700		28,380				34,080
Other reductions		6,325	13,118	50,400	31,000	31,000	131,843
Total reductions	3,059,459	389,334	779,127	71,400	1,000	1,000	5,319,319
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1998							
	10,345	51,843	129,638	5405	100	31,350	241,581

(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 presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

IBENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the general purpose financial statements of the Iberville Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated July 13, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governor Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Iberville 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 *Governor Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Iberville 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 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 functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

VERNON R. COON
Chartered Accountant
CPA
OFFICE OF CERTIFIED
PUBLIC ACCOUNTANTS
1001 PINE STREET
SUITE 100
MONROE, LOUISIANA 70132
PHONE 225-389-1111
FAX 225-389-1112

100 PINE STREET, SUITE 100
MONROE, LOUISIANA 70132
PHONE 225-389-1111
FAX 225-389-1112

BIENVILLE PARISH SHERIFF

Arnaud, 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 Bienville 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

July 15, 1998

MINVILLE PARISH SHERIFF
Arcadia, 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 Bienville Parish Sheriff.
2. No instances of noncompliance material to the financial statements of Bienville 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 Structure.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

BEINVILLE PARISH SHERIFF
Arrests, Louisiana

Summary Schedule of Price 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.