

MONROE PARISH Sheriff
Bossier, Louisiana

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

MOOREHOUSE PARISH SHERIFF
Boutrey, 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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Independent Auditor's Report

MORNINGUSE PARISH SHERIFF Bastrop, Louisiana

I have audited the general purpose financial statements of the Morninguse Parish Sheriff 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 Morninguse 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 in the first paragraph present fairly, in all material aspects, the financial position of the Morninguse 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.

VERNON R. COON
REGISTERED ACCOUNTANT
PUBLIC ACCOUNTANCY

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MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Independent Auditor's Report.

June 30, 1987

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 Morehouse 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, 1987, on the Morehouse Parish Sheriff's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana

August 19, 1987

GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)

Fund balance:

Recessed for Inventory
Unreserved - unassigned
Total Fund Equity

201,693	942,760	50,000	1,094,540	5,000,000	1,034,939
<u>201,693</u>	<u>942,760</u>	<u>50,000</u>	<u>1,094,540</u>	<u>5,000,000</u>	<u>9,372,689</u>

TOTAL LIABILITIES
AND FUND EQUITY

248,986	5,000,000	24,000,000	24,000,000	24,000,000	24,500,578
<u>248,986</u>	<u>5,000,000</u>	<u>24,000,000</u>	<u>24,000,000</u>	<u>24,000,000</u>	<u>24,500,578</u>

The accompanying notes are an integral part of this statement.

MOOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1997

	GENERAL FUND	GRANT FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES			
Taxes:			
Ad valorem	\$513,627		\$513,627
Sales	1,238,232		1,238,232
Intergovernmental revenues:			
Federal funds - federal grants	38,638	\$31,322	79,977
State grants:			
State revenue sharing (net)	97,356		97,356
State supplemental pay	191,620	59,100	250,720
Other state grants	463,448		463,448
Local grants	1,000	17,350	18,350
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	61,173		61,173
Civil and criminal fees	123,186		123,186
Court attendance	3,006		3,006
Postmortem		4,825	4,825
Transportation of prisoners	1,357		1,357
Feeding and keeping of prisoners	86,858	2,350,965	2,437,823
Tax returns, etc.	17,329		17,329
Use of money and property	35,777	80,408	116,185
Other revenue	3,855	8,300	12,155
Total revenues	<u>2,837,821</u>	<u>2,789,083</u>	<u>5,626,904</u>
EXPENDITURES			
Public safety:			
Current:			
Personnel services and related benefits	1,133,794	1,558,714	2,692,508
Operating services	366,077	273,087	639,164
Materials and supplies	335,626	333,780	669,406
Travel and other charges	23,755	13,643	37,398

(Continued)

MORNINGHOUSE PARISH SHERIFF

Bossier, Louisiana

GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances

	GENERAL FUND	GRAND TOTAL REVENUES	TOTAL CHANGES IN FUNDS
Public safety (Cont'd.)			
Debt service	\$413	\$257,199	\$257,612
Capital outlay	43,738	50,538	50,516
Improvements	8,667		8,667
Total expenditures	<u>52,818</u>	<u>2,494,801</u>	<u>5,394,075</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>152,249</u>	<u>288,082</u>	<u>(365)</u>
OTHER FINANCING SOURCES			
Sale of fixed assets	11,826	4,000	15,826
Insurance recovery	20,865		20,865
Total other financing sources	<u>32,691</u>	<u>4,000</u>	<u>36,691</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(11,660)</u>	<u>292,082</u>	<u>288,927</u>
FUND BALANCES AT BEGINNING OF YEAR	608,182	276,818	884,999
Residual equity transfer in	4,638		4,638
Residual equity transfer out		(4,638)	(4,638)
FUND BALANCES AT END OF YEAR	<u>\$601,160</u>	<u>\$276,818</u>	<u>\$1,153,000</u>

(Continued)

The accompanying notes are an integral part of this statement.

INTERMEDIATE FUND BALANCE
 Baton Rouge, Louisiana
ENVIRONMENTAL FUND TYPE - GENERAL FUNDS
AND SPECIAL REVENUE FUNDS

Consolidated Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 (GAAP Basis and Actual)
 For the Year Ended June 30, 2007

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENT COMPLETION	BUDGET	ACTUAL	PERCENT COMPLETION
REVENUES						
Taxes						
Ad valorem	\$0.000	\$0.000	0.00%			
Sales	1,200,000	1,200,000	100.00%			
Intergovernmental revenues:						
Federal funds - Federal grants	20,000	20,000	100	\$0.000	\$0.000	0.00%
State funds						
State income sharing (net)	90,000	90,000	100			
State supplemental pay	145,000	145,000	100.00%			
Other state grants	405,000	405,449	101.36%	50,000	50,000	100%
Local grants		1,000	1.00%		12,500	17.14%
Fees, charges, and commissions						
for services:						
Commissions on licenses and taxes	50,000	51,000	1.02%			
Civil and criminal fees	100,000	110,000	110.00%			
Event attendance	1,000	3,000	3.00%			
Transporting prisoners	1,000	0,500	0.50%			
Facilities				4,000	4,000	100
Feeding prisoners	90,000	86,000	95.56%	2,000,000	2,000,000	100.00%
Tax advice, etc.	40,000	0,000	0.00%	5,000		
Use of money and property	1,000	0,000	0.00%	60,000	60,000	100.00%
Other revenues		1,000	1.00%	20,000	2,000	10.00%
Total revenues	2,640,000	2,837,000	107.46%	2,075,000	2,780,000	134.46%
EXPENDITURES						
Public safety						
Police						
Personal services and related benefits	2,000,000	2,100,000	105.00%	1,000,000	1,000,000	100.00%
Operating services	200,000	200,000	100.00%	200,000	200,000	100.00%
Materials and supplies	100,000	100,000	100.00%	100,000	100,000	100.00%
Tenants and other charges	20,000	20,000	100.00%	10,000	10,000	100.00%
Other services	500	0	0.00%	100,000	100,000	100.00%
Capital outlay	10,000	0,000	0.00%	0,000	0,000	0.00%
Intergovernmental		0,000	0.00%			
Total expenditures	2,320,000	2,420,000	104.31%	1,310,000	1,410,000	107.63%

(Continued)

WISCONSIN PARISH SHERIFF

Dunlap, Louisiana

**CONTINGENTIAL FUND TYPE - GENERAL FUND
AND GRANT SPECIAL REVENUE FUND**

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual

	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>254,750</u>	<u>262,245</u>	<u>754,501</u>	<u>113,060</u>	<u>126,082</u>	<u>113,022</u>
OTHER FINANCING SOURCES						
Sale of fixed assets		11,028	11,028	3,900	4,000	100
Insurance recovery		20,862	20,862			
Total other financing sources	<u>20,900</u>	<u>31,890</u>	<u>31,890</u>	<u>3,900</u>	<u>4,000</u>	<u>100</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>275,650</u>	<u>294,135</u>	<u>562,590</u>	<u>116,960</u>	<u>130,082</u>	<u>113,122</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>618,182</u>	<u>618,182</u>		<u>270,790</u>	<u>276,816</u>	<u>6,026</u>
Residual equity transfer in		4,828	4,828			
Residual equity transfer out					<u>(4,828)</u>	<u>(4,828)</u>
FUND BALANCES AT END OF YEAR	<u>618,182</u>	<u>623,010</u>	<u>4,828</u>	<u>270,790</u>	<u>276,088</u>	<u>5,298</u>

(1) included

The accompanying notes are an integral part of this statement.

MOORHOUSE PARISH SHERIFF
Bastrop, 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 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 associated 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, sportsman 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 Moorhouse Parish Police Jury is the financial reporting entity for Moorhouse 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 assets and liabilities of their relationship with the primary government are such that inclusion 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 Moorhouse 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:

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

MONROUSE PARISH SHERIFF

Bastrop, 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 and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the Monrouse Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

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

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

MOULDERSH PARIISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

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 Funds:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1421, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary sources of revenue are an ad valorem tax and a sales tax levied by the law enforcement district. Other sources of revenue include contributions 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.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by law, proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operations, health unit operations, etc.

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

MORRISVILLE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

various parish agencies, ligants in suits, or others, 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 DEBT

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 19 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 81 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

Long-term debt, such as capital lease purchase and loans payable, are recognized as liabilities of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

D. BASIS OF ACCOUNTING

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

All 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, attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages.

MOULDEROUSE PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Louisiana Revised Statute 47:1903 requires that the tax roll be filed on or before November 15 of each year. All valuations taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recognized as revenues when received by the sheriff's collection agent, the Morehouse Parish Sales Tax Commission.

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.

Based on the above criteria, ad valorem taxes, state revenue sharing, sales and use taxes, intergovernmental revenues, and fees charges and commissions for services are treated as receivable to annual.

Expenditures

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

Other Financing Sources

Proceeds from capital leases, sales of fixed assets, and insurance recoveries are accounted for as other financing sources and are recognized when the underlying events occur.

E. 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 expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

INTERCOUSS PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

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 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, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$973,043 as follows:

Demand deposits	\$688,299
Petty Cash	500
Time deposits	<u>284,244</u>
Total	<u>\$973,043</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>\$1,279,054</u>
Federal deposit insurance	\$625,966
Pledged securities (marketized)	<u>7,230,336</u>
Total	<u>\$2,058,372</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 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 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.

MOOREHEAD PARISH SHERIFF
Bastrop, Louisiana
Notes to the Financial Statements (Continued)

6. VACATION AND SICK LEAVE

Employees of the sheriff's office earn from 14 to 17 days of vacation leave each year, depending on length of service. Employees normally take vacation leave during the year it is earned. Employees earn 15 days of sick leave annually, plus one day for each year of service. Employees are not paid for accumulated sick leave upon termination of service. As June 30, 1997, there are no accumulated or vested leave benefits which require accrual.

II. SALES AND USE TAXES

On October 7, 1988, voters of the parish approved a one-half of one per cent (0.5%) sales and use tax. The proceeds of the tax, after paying reasonable and necessary costs of collection, is dedicated to operation of the law enforcement district. The tax is for a period of ten years and expires on January 31, 1999. The sheriff has entered into an agreement with the Moorehead Parish School Board for collection of the tax. For its services, the school board receives a one and one-half per cent (1.5%) collection fee.

**I. TOTAL COLUMN ON
COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis (overview). Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAX

As provided by Louisiana Revised Statute 33:9031, a law enforcement district has been created for the purpose of providing financing to the office of the sheriff of Moorehead Parish. Louisiana Revised Statute 33:9032 requires the district to levy a tax on the assessed valuation of all property appearing on the 1977 and subsequent tax rolls in an amount that would produce for the district in the initial year the same revenue as that estimated to be produced by the sheriff's commission on all values or taxes for the fiscal year 1976-77. For the 1996 tax roll, the district levied 5.28 mills.

MOOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

3. RECEIVABLES

The following is a summary of receivables at June 30, 1997:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes - all voters	\$89,498		\$89,498
Intergovernmental revenues:			
Federal grants - federal revenue		54,422	4,422
State grants:			
State supplemental pay	13,900		13,900
Other state grants	43,025	4,346	47,371
Local grants	500		500
Fees, charges, and commissions for services:			
Licenses	4,132		4,132
Court attendance	254		254
Transportation	891	891	1,782
Civil fees	13,482		13,482
Tax notices	38		38
Feeding and keeping prisoners	7,157	217,975	225,132
Use of money and property	2,385		2,385
Other revenue	7,621		7,621
Total	<u>\$184,815</u>	<u>\$227,094</u>	<u>\$411,909</u>

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997, are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$141,917	
Special Revenue Funds:		
Detention Center		\$131,510
Grant Fund		4,742
Agency Funds:		
Criminal Fund		3,362
Civil Fund		714
Tax Collector Fund		1,689
Total	<u>\$141,917</u>	<u>\$141,917</u>

MONROUSIE PARISH SHERIFF

Barataria, Louisiana

Notes to the Financial Statements (Continued)

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

	Sheriff's Office	Detention Center	Total
Balance, June 30, 1996	\$761,134	\$3,281,720	\$4,042,854
Additions	64,199	348,348	412,547
Deletions	<u>(185,453)</u>	<u>(185,453)</u>	<u>(370,906)</u>
Balance, June 30, 1997	<u>\$739,880</u>	<u>\$3,339,668</u>	<u>\$4,069,548</u>

General fixed assets at June 30, 1996 have been restated to reflect change. The sheriff reestablished its inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list. For the year ended June 30, 1997, additions include \$49,326, for the purchase of a computer system paid for by the police jury and other taxing bodies in the parish.

6. PENSION PLAN

Substantially all employees of the Monrovia 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 30 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 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1988). 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 joint 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 30 years of

MOOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

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 (318) 382-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Moorehouse Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 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 Moorehouse 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 Moorehouse Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$150,260, \$132,130, and \$89,363, respectively, equal to the required contributions for each year.

7. CAPITAL LEASE PURCHASE

The Moorehouse Parish Sheriff records items under capital lease as an asset and an obligation in the accompanying financial statements. During the year ended June 30, 1997, the sheriff had one capital lease for the purchase of a car.

The following schedule provides detail on changes in capital lease purchase payable:

Capital lease purchase payable at June 30, 1996	\$5,072
Additions	\$0,000
Deletions	<u>15,072</u>
Capital lease purchase payable at June 30, 1997	<u>\$0,000</u>

8. LOANS PAYABLE

On August 11, 1993, the sheriff entered into a loan agreement with the United States Department of Agriculture - Farmers Home Administration whereby \$3,180,000 was obligated for the construction

MOOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

and furnishing of a detention facility for Mooringhouse Parish. The agreement provided that funds were to be provided as needed to fund construction of the facility. The following schedule presents changes in loan obligation for the year ended June 30, 1997.

Loan payable at June 30, 1996	\$3,085,799
Additions	NONE
Retirements	<u>(181,887)</u>
Loan payable at June 30, 1997	<u>\$2,903,912</u>

The annual requirements to amortize the loan balance outstanding at June 30, 1997, including interest of \$1,588,167 are as follows.

Year ending June 30,	
1998	\$257,198
1999	257,198
2000	257,198
2001	257,198
2002	257,198
2003 - 2007	1,285,982
2008 - 2012	1,285,982
2013 - 2015	<u>685,895</u>
Total	<u>\$4,543,859</u>

9. CHANGES IN AGENCY FUND BALANCES

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

	Tax Collector Fund	Orleans Fund	City Fund	All Agency Funds Commissionary	Detention Center Funds Commissionary	Total
Balance, July 1, 1996	\$480,237	\$87,807	\$608	NONE	\$15,607	\$684,659
Additions	7,634,700	409,744	381,714	15,895	18,344	8,571,518
Retirements	<u>(8,190,275)</u>	<u>(452,945)</u>	<u>(201,738)</u>	<u>(100)</u>	<u>(32,684)</u>	<u>(8,985,176)</u>
Balance June 30, 1997	<u>\$174,662</u>	<u>\$44,606</u>	<u>\$108</u>	<u>\$15,690</u>	<u>\$1,267</u>	<u>\$215,891</u>

MORNINGHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

10. LITIGATION AND CLAIMS

At June 30, 1997, the Morninghouse Parish Sheriff is involved in one lawsuit. Resolution of this lawsuit will not result in any liability in excess of insurance coverage.

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

The Morninghouse Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4315, is paid by the Morninghouse Parish Police Jury.

12. JOINT VENTURE

The sheriffs of Morninghouse, West Carroll, and Richland parishes together with the Bastrop City police department comprise the North Louisiana Drug Enforcement Bureau, which was created to combat drug problems in their joint jurisdictions. The operations of the bureau are funded by federal grants from the United States Department of Justice through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, together with contributions from the four law enforcement agencies. The Morninghouse Parish Sheriff has been designated as the grant recipient and the administrative entity for the bureau. All financial activities of the bureau are included in the Morninghouse Parish Sheriff's general purpose financial statements and are reflected in the special revenue Grant Fund.

13. FEDERAL FINANCIAL ASSISTANCE

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

FEDERAL GRANTING AGENCY (FUNDING SOURCE) PROGRAM/TITLE	GRANT NUMBER	FY97 AMOUNT	PERCENTAGE SHARED BY PARISH Sheriff June 30, 1997
UNITED STATES DEPARTMENT OF AGRICULTURE Funded through Louisiana Department of Agriculture and Forestry Food Distribution Program	N/A	12,000	100%

MOORHOUSE PARISH SHERIFF

Bayou, Louisiana

Notes to the Financial Statements (Continued)

FEDERAL AGENCY AND FEDERAL GRANTOR NAME PROGRAM TITLE	GRANT NUMBER	FYDA NUMBER	COMMENTS EXPENSES YEAR ENDED 9/30/2011
UNITED STATES DEPARTMENT OF JUSTICE			
Drug program - Office of Community Oriented Policing Services (COPS)	95CFW65497	06.718	25,867
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Multi-Jurisdictional Drug Task Force Program	95-80-0-02-013	06.578	54,211
Discretionary Drug and Criminal Justice Assistance Program	95-018-005-7107	06.588	4,001
Total United States Department of Justice			<u>75,079</u>
Total Federal Financial Assistance			<u>125,977</u>

SUPPLEMENTAL INFORMATION SCHEDULES

MONROE/POLK PARISH SHERIFF
Bastrop, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1987

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

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

CRIMINAL FUND

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

CIVIL FUND

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

JAIL ANNEX INMATE COMMISSARY FUND

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

DETENTION CENTER INMATE COMMISSARY FUND

The Detention Center Inmate Commissary Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary store located at the detention center.

ROCKEFELLER PARKS DEPARTMENT
Franklin, Louisiana
PRINCIPAL FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1997

	F&B COLLECTOR FUND	FINANCIAL FUND	STVL FUND	S&S ADMIN FUND RESERVE	EMPLOYEE UNEMP FUND	TOTAL
	\$501	\$259	\$214	\$8,230	\$18,080	\$27,000
ASSETS						
Cash and cash equivalents	\$111,711	\$75,773	\$714	\$6,230	\$18,080	\$232,000
Inventory	<u> </u>	<u> </u>	<u> </u>	<u>3,000</u>	<u>4,165</u>	<u>8,000</u>
TOTAL ASSETS	<u>\$111,711</u>	<u>\$75,773</u>	<u>\$714</u>	<u>\$9,230</u>	<u>\$22,245</u>	<u>\$270,000</u>
LIABILITIES						
Accounts payable	<u> </u>	<u> </u>	<u> </u>	<u>334</u>	<u>300</u>	<u>634</u>
Due to other funds	\$1,000	\$2,500	\$714	<u> </u>	<u> </u>	4,714
Due to funders	<u> </u>	<u> </u>	<u> </u>	<u>2,013</u>	<u>5,073</u>	<u>7,086</u>
Due to taxing bodies and others	<u>120,000</u>	<u>70,000</u>	<u> </u>	<u>5,000</u>	<u>18,267</u>	<u>213,267</u>
TOTAL LIABILITIES	<u>\$121,000</u>	<u>\$72,500</u>	<u>\$714</u>	<u>\$8,000</u>	<u>\$23,640</u>	<u>\$271,000</u>

MOOREHOUSE FARM AGENCY
Bossier, Louisiana
PROBATION FUND TYPE - AGENCY FUNDS

Contributing Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1997

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	MIL ADDED INFANTS COMMUNITY	DETENTION FUND/ MAYOR COMMUNITY	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>\$28,152</u>	<u>\$60,805</u>	<u>\$0.00</u>	NONE	<u>\$26,000</u>	<u>\$115,057</u>
ADDITIONS						
Deposits:						
Ad valorem taxes:			\$28,146			\$28,146
Current year	6,828,714					6,828,714
Prior year	24,826					24,826
Ad valorem taxes paid under protest	7,546					7,546
State Revenue Sharing	682,679					682,679
Spotman Escrow	144,248					144,248
Occupational Licenses	25,721					25,721
Video Police Licenses	2,000					2,000
Hess and Liquor Licenses	6,308					6,308
Interest on:						
NOW accounts	14,047					14,047
Municipal notes	7,468					7,468
Precedent notes held in escrow	8,143					8,143
Auto dealers account	1,838					1,838
Redemption	21,225					21,225
Tax returns, etc.	11,385					11,385
Refunds	21,248					21,248
Collections for others		8,900				8,900
Appearance bonds, fines, etc.		62,248				62,248
Sales			246,683	15,883	24,384	276,950
Charitable contributions			33,023			33,023
Total additions	<u>7,631,762</u>	<u>109,758</u>	<u>246,714</u>	<u>15,883</u>	<u>24,384</u>	<u>8,028,501</u>
Total	<u>\$7,659,914</u>	<u>170,563</u>	<u>246,714</u>	<u>15,883</u>	<u>50,768</u>	<u>8,144,842</u>
DEDUCTIONS						
Deposits credited to:						
Clark of Court		18,708	18,488			37,196
Witnesses and appraisers			7,128			7,128
Louisiana Department of Forestry	6,484		344,844			351,328
Louisiana Dept. of Wildlife & Fisheries	128,798					128,798
Louisiana Tax Commission	1,298					1,298
Treas. Basic Loans District	56,874					56,874

(Continued)

MOOREHOUSE FIREMAN MERKEL

Bossier, Louisiana

REGULAR FUND TYPE - ASSESSY FUNDS

Comparing Schedule of Changes in Unsettled

Balances Due to Taxing Bodies and Others

	TAX COLLECTOR FUND	ORIGINAL FUND	CHIEF FUND	SALE ARMED DISASTE COMMISSION	EXTENSION OTHER FUND-YS COMMISSION	TOTAL
DEBITATIONS (Cont'd.)						
Deposits credited to (Cont'd.):						
<i>Moorehouse Parishes</i>						
Accounts	1,041,267					1,041,267
Police Levy	1,546,580	11,78,743				2,625,423
School Board	1,268,489					1,268,489
Steady	478,700	39,000	286,044			843,744
Library	136,791					136,791
Ward 2 Fire District No. 1	49,276					49,276
Ward 3 Fire District No. 1	31,521					31,521
Ward 4 Fire District No. 1	67,518					67,518
Ward 5 Fire District No. 1	39,413					39,413
Ward 10 Fire District No. 1	20,480					20,480
Home Mrs. DeLonge District	7,669					7,669
Prison Fees	200,391					200,391
Refunds	581,476					581,476
Other not itemized	15,861	236,244		200	132,684	384,989
Total debits	8,100,011	413,947	352,178	200	265,668	8,924,174
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR						
	<u>\$120,000</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$1,000</u>	<u>\$18,200</u>	<u>\$179,200</u>



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

MORNINGHOUSE PARISH SHERIFF
Bastrop, Louisiana

I have audited the general purpose financial statements of the Morninghouse Parish Sheriff, a component unit of the Morninghouse Parish Police Jury, as of June 30, 1990, and for the year then ended, and have issued my report thereon dated August 19, 1990.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Morninghouse Parish Sheriff is the responsibility of the Morninghouse 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 Morninghouse Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective 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
CHARTERED ACCOUNTANT
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
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MORNINGHOUSE PARISH SHERIFF
Bastrop, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1997

This report is intended for the information of the Morninghouse Parish Sheriff and interested state and local agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
August 19, 1997



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

**MOORHOUSE PARISH SHERIFFS
Bastrop, Louisiana**

I have audited the general purpose financial statements of the Moorhouse Parish Sheriff, a component unit of the Moorhouse Parish Police Jury, as of June 30, 1977, and for the year then ended, and have issued my report thereon dated August 19, 1977.

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.

The management of the Moorhouse 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.

VERNON R. COON
MEMBER OF CERTIFIED
PUBLIC ACCOUNTANTS
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MOOREHOUSE PARISH SHERIFF

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

This report is intended for the information of the Moorehouse Parish Sheriff and interested state and local agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
August 19, 1997