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Release Date: SEP 3 0 1981

**VERNON R  
COON**  
LEGISLATIVE PUBLIC ACCOUNTANT

38

SECURITIES  
AND EXCHANGE COMMISSION  
Washington, D.C. 20549

**MONROE PARISH SHERIFF**  
Baton Rouge, Louisiana

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

MOOREHOUSE PARISH SHERIFF  
Bastrop, Louisiana

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

With Supplemental Information Schedules

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**MOREHOUSE PARISH SHERIFF**  
Bossier, Louisiana  
Customs, June 30, 1968

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## Independent Auditor's Report

### 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 Sheriff, 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 Morninghouse Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Morninghouse 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.

BERNARD ANGLADE  
MEMBER OF ACCOUNTANTS  
PUBLIC ACCOUNTANTS  
  
CITY OF MONROE  
COUNCILMAN PUBLIC  
ACCOUNTANTS  
  
STATE OF LOUISIANA  
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**MORNINGHOUSE PARISH SHERIFF**  
Bastrop, Louisiana  
Independent Auditor's Report,  
June 30, 1998

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Morninghouse 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 a report dated September 21, 1998, on my consideration of the Morninghouse 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  
September 21, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**HORRIGAN PARKS HERITRY**  
 County, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet - Year End, 1998

	CONVENTIONAL FUND TYPES		FIDUCIARY FUND-TYPE - POLICY FUND	ACCOUNT GROUPS - ORIGINAL FUND LOGS/FORM 1099		TOTAL OPERATIONAL GRANT
	GENERAL FUND	RESERVE FUND		RESERVE FUND	RESERVE FUND	
<b>ASSETS</b>						
Cash and cash equivalents	\$14,418	\$591,669	\$618,102			\$1,224,189
Receivables	217,458	278,410				495,868
Due from accounts			2,909			2,909
Due from other funds		4,379	64			4,443
Due from employees	1,429					1,429
Inventory			9,108			9,108
Buildings and equipment				\$4,286,757		4,286,757
Amount to be provided for retirement of general long-term debt					\$5,036,761	5,036,761
<b>TOTAL ASSETS</b>	<u>\$214,114</u>	<u>\$1,064,458</u>	<u>\$1,211,613</u>	<u>\$4,291,767</u>	<u>\$5,036,761</u>	<u>\$12,819,463</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$61,769	\$14,797	\$64,126			\$140,692
Payroll liabilities payable	2,348					2,348
Due to other funds	4,270	153,637	1,295			159,202
Due to tenants			16,901			16,901
Due to existing bonds and others			164,426			164,426
Compressed interest payable				\$81,729		\$81,729
Other payable					\$1,811,055	\$1,811,055
<b>Total Liabilities</b>	<u>\$68,387</u>	<u>\$168,434</u>	<u>\$177,452</u>	<u>\$898,724</u>	<u>\$1,898,761</u>	<u>\$2,623,758</u>



Paid Equity:			
Investment in general fixed assets		\$4,206,767	4,206,767
Fund balances:			
Unreserved - undesignated	655,654	655,654	1,208,965
Total Paid Equity	655,654	4,206,767	5,208,801
<b>TOTAL LIABILITIES</b>			
<b>AND FUND EQUITY</b>	595,150	5,871,611	6,466,761
	\$6,064,656	\$6,466,761	\$6,466,761

The accompanying notes are an integral part of this statement.

**MOOREHOUSE PARISH SHERIFF**  
 Bayou, Louisiana  
**GOVERNMENTAL FUND TYPE**

**Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 1998**

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL MEMORANDUM ONLY
<b>REVENUES</b>			
<b>Taxes:</b>			
Ad valorem	\$525,901		\$525,901
Sales	1,349,852		1,349,852
<b>Intergovernmental revenues:</b>			
Federal funds - federal grants	171,608	852,353	1,023,961
State grants:			
State revenue sharing (net)	92,038		92,038
State supplemental pay	224,302		224,302
Other state grants	150,429	39,780	190,209
Local grants		18,442	18,442
<b>Fees, charges, and commissions for services:</b>			
Commissions on licenses and taxes	65,314		65,314
Civil and criminal fees	129,088		129,088
Court attendance	2,190		2,190
Forfeitures		3,137	3,137
Feeding and housing of prisoners	191,886	2,938,102	3,129,988
Tax returns, etc.	38,767		38,767
Use of money and property	51,411	108,118	159,529
Other revenue	6,316	18,073	24,389
Total revenues	<u>2,978,134</u>	<u>3,068,068</u>	<u>6,046,202</u>
<b>EXPENDITURES</b>			
<b>Public safety:</b>			
Current:			
Personnel services and related benefits	2,188,983	1,759,590	3,948,573
Operating services	267,327	383,113	650,440
Materials and supplies	287,494	527,934	815,428
Travel and other charges	33,060	15,797	48,857

(Continued)

## MORNINGHOUSE PARISH SHERIFF

Bayou, Louisiana

## GOVERNMENTAL FUND TYPE

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (GENERAL+SP)
Public safety (Contd.):			
Debt service		\$3,172,048	\$3,172,048
Capital outlay	\$45,660	81,834	127,494
Intergovernmental	9,321	775	10,096
Total expenditures	<u>2,947,365</u>	<u>5,944,851</u>	<u>8,891,916</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>36,988</u>	<u>(2,780,848)</u>	<u>6,351</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from bank loan		2,915,000	2,915,000
Sale of assets	2,384		2,384
Insurance recovery	<u>2,623</u>		<u>2,623</u>
Total other financing sources	<u>5,007</u>	<u>2,915,000</u>	<u>2,920,007</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>41,995</u>	<u>134,152</u>	<u>176,148</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>593,663</u>	<u>562,789</u>	<u>1,156,452</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$635,658</u>	<u>\$696,941</u>	<u>\$1,332,599</u>

(Continued)

The accompanying notes are an integral part of this statement.

**MOREHOUSE FARM MARKET**  
Baton Rouge, Louisiana  
**ENVIRONMENTAL FUND TYPE - GENERAL FUND**  
**AND SPECIAL REVENUE FUNDS**

Continued Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget  
(Non-GRASP) Basis and Actual  
For the Year Ended June 30, 1998

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE)	BUDGET	ACTUAL	VARIANCE (FAVORABLE)
<b>REVENUES</b>						
<b>Taxes:</b>						
Ad valorem	5024,000	5035,501	1,501			
Sales	1,300,000	1,349,032	(59,148)			
<b>Intergovernmental revenues:</b>						
Federal funds - Federal grants	600,000	171,606	428,394	502,000	572,500	800
State funds:						
State revenue sharing (net)	92,000	92,000	0			
State supplemental pay	205,000	224,832	19,832			
Other state grants	115,000	155,429	40,429	44,150	79,760	(4,570)
Local grants				10,440	15,441	2
<b>Fees, charges, and contributions for services:</b>						
Commissions on licenses and taxes	43,500	49,514	21,814			
Civil and Criminal fees	141,500	179,000	(37,500)			
Court attendance	3,000	3,790	690			
Fortresses					2,107	2,107
Printing and supporting printers	891,200	891,000	8,500	2,000,000	2,008,100	40,000
Tax returns, etc.	35,000	36,701	3,207			
Use of money and property	20,000	30,411	2,811	90,000	80,108	(9,892)
Other revenues	5,000	6,715	1,715	13,000	10,031	(2,969)
<b>Total revenues</b>	<b>2,888,800</b>	<b>2,978,158</b>	<b>189,358</b>	<b>2,118,000</b>	<b>2,608,001</b>	<b>490,001</b>
<b>EXPENDITURES</b>						
<b>Public safety:</b>						
<b>Current:</b>						
Personnel services and related benefits	1,278,260	1,086,903	80,177	1,027,000	1,178,000	68,825
Operating services	390,000	393,397	29,645	414,000	580,110	16,510
Maintenance and supplies	300,000	387,004	13,500	580,515	627,004	22,791
Travel and other charges	32,750	35,000	(2,250)	50,000	35,797	23,298
Other services				270,000	297,000	12,000
Capital outlay	33,700	45,900	1,200	70,000	84,824	(16,824)
Intergovernmental	2,321	2,321	(9,520)	70,000	729	65,225
<b>Total expenditures</b>	<b>2,038,131</b>	<b>2,041,325</b>	<b>189,545</b>	<b>2,297,505</b>	<b>2,803,851</b>	<b>212,128</b>

(Continued)

## MOOREHOUSE PARISH SEWER

Bastrop, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND  
AND GRANT SPECIAL REVENUE FUNDCombined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Non-GAAP) Data and Actual

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	BALANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	BALANCE FAVORABLE UNFAVORABLE
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(1,204,402)</u>	<u>\$28,989</u>	<u>\$241,208</u>	<u>(5128,400)</u>	<u>\$124,132</u>	<u>\$285,252</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of fixed assets	5,380	2,384	(2,996)	2,000		(2,000)
Insurance recovery	2,400	2,672	272			
Total other financing sources	<u>7,780</u>	<u>5,056</u>	<u>(2,724)</u>	<u>2,000</u>	<u>6056</u>	<u>(2,000)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(116,622)</u>	<u>41,998</u>	<u>238,584</u>	<u>(135,800)</u>	<u>234,132</u>	<u>283,252</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>381,658</u>	<u>381,658</u>		<u>\$28,121</u>	<u>\$62,290</u>	<u>\$6,089</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$265,036</u>	<u>\$423,656</u>	<u>\$128,508</u>	<u>\$256,521</u>	<u>\$296,422</u>	<u>\$281,241</u>

(Continued)

The accompanying notes are an integral part of this statement.

**MONROUHOUSE PARISH SHERIFF**  
**Bayou, Louisiana**  
**Notes to the Financial Statements**  
**As of and For the Year Ended June 30, 1998**

**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 exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, 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 Monrouhouse Parish Police Jury is the financial reporting entity for Monrouhouse Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Monrouhouse 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

## **MOREHOUSE 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 Morehouse 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.

## **MOOREHOUSE PARISH SHERIFF**

**Bastrop, 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 33:1412, 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 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.

##### **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 his proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, health unit operation, 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 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.



## WHERBOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

### 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 18 per cent of fixed assets are valued at estimated historical costs based on the actual costs of the items while the remaining 82 per cent are listed on actual historical costs. No depreciation has been provided on general fixed assets.

Long-term debt, such as compensated absences payable 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

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, attach to an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1599 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.

## **MORNINGHOUSE PARISH SHERIFF**

**Hatnot, Louisiana**

**Notes to the Financial Statements (Continued)**

Sales and use taxes are recognized as revenues when received by the sheriff's collection agent, the Morninghouse 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 account.

### **Expenditures**

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

### **Other Financing Sources**

Proceeds from bank loans, sales of fixed assets, and insurance recoveries 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 except for the exclusion of amounts for other financing sources and debt service, 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.

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.

**MOREHOUSE PARISH SHERIFF**

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

Budget comparison statements included in the accompanying financial statements include the original adopted budgets 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 and cash equivalents (bank balances) totaling \$1,914,451 as follows:

Demand deposits	\$715,851
Pony Cash	900
Time deposits	<u>207,320</u>
Total	<u>\$1,914,451</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>\$1,359,731</u>
Federal deposit insurance	\$856,465
Pledged securities(uncollateralized)	<u>4,496,670</u>
Total	<u>\$1,263,092</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 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 39:1234 states that securities held by a third party shall be deemed to be held in the sheriff's name.

## **MORISBOUX PARISH SHERIFF**

**Bossier, Louisiana**

**Notes to the Financial Statements (Continued)**

### **G. 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. At June 30, 1998, there are no accumulated or vested leave benefits for vacation or sick leave which require accrual.

### **H. SALES AND USE TAXES**

On October 1, 1989, voters of the parish approved a one-half of one per cent (.5%) sales and use tax. The proceeds of the tax, after paying reasonable and necessary costs of collection, is dedicated to operations of the law enforcement district. The tax is for a period of one year and expires on January 31, 1999. The sheriff has entered into an agreement with the Morisboux 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.

### **II. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to acts, theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the sheriff maintains commercial insurance policies covering: automobile liability, medical payments, uninsured motorist, and collision; workers compensation; and surety bond coverage for all employees. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. In addition to the above policies, the sheriff also maintains an errors and omissions claims paid policy with the Louisiana Sheriff Risk Management Agency. No claims have been filed on the policy during the past three years nor is the sheriff aware of any unfiled claims.

**MOOREHOUSE PARISH SHERIFF**

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

**2. LEVIED TAX**

As provided by Louisiana Revised Statute 33:5001, a law enforcement district has been created for the purpose of providing financing to the office of the sheriff of Moorehouse Parish. Louisiana Revised Statute 33:5003 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 commissioners ad valorem taxes for the fiscal year 1976-77. For the 1997 tax roll, the district levied \$ 2.38 mills.

**3. RECEIVABLES**

The following is a summary of receivables at June 30, 1998:

	General Fund	Special Revenue Funds	Total
<b>Taxes:</b>			
Ad valorem	\$200		\$200
Sales tax	90,000		90,000
<b>Intergovernmental revenues:</b>			
Federal grants - federal revenue	82,343	\$19,092	82,035
State grants:			
State supplemental pay	19,186		19,186
Other state grants	26,746	4,325	31,121
<b>Fees, charges, and commissions for services:</b>			
Licenses	1,355		1,355
Civil fees	10,441		10,441
Tax notices	45		45
Feeding and keeping prisoners		254,366	254,366
Use of money and property	766		766
Other revenue	6,138		6,138
<b>Total</b>	<u>\$217,400</u>	<u>\$218,433</u>	<u>\$495,833</u>

**4. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 1998, are as follows:

**MOULDERUSI PARISH SHERIFF**

Bossier, Louisiana

**Notes to the Financial Statements (Continued)**

General Fund	<u>Use From</u> \$354,878	<u>Use To</u> \$4,370
Special Revenue Funds -		
Grant Fund	4,370	
Detention Center		353,437
Agency Funds:		
Criminal Fund		363
Civil Fund		1,158
Jail Annex Inmate Commissary		64
Detention Center Inmate Commissary	<u>64</u>	
Total	<u>\$359,312</u>	<u>\$359,312</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

	<u>Sheriff's</u> <u>Office</u>	<u>Detention</u> <u>Center</u>	<u>Total</u>
Balance, June 30, 1997	\$738,879	\$3,336,064	\$4,068,943
Additions	43,950	51,874	137,824
Deletions	<u>NOONE</u>	<u>NOONE</u>	<u>NOONE</u>
Balance, June 30, 1998	<u>\$782,829</u>	<u>\$3,437,938</u>	<u>\$4,200,767</u>

**6. PENSION PLAN**

Substantially all employees of the Moudersu 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 25 years, 3.75 per cent for each year if total service is at least 15 but less than 20 years, and 5 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

**MORNINGHOUSE PARISH SHERIFF**

Bossier, Louisiana

Notes to the Financial Statements (Continued)

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 jointed months that produce the highest average. Employees who terminate with at least 32 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 3063, Monroe, Louisiana 71228, or by calling (518) 382-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Morninghouse Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.9 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 lands as required and available from insurance premium taxes. The contribution requirements of plan members and the Morninghouse 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 Morninghouse Parish Sheriff's contributions to the System for the years ended June 30, 1998, 1997, and 1996 were \$133,627, \$150,282, and \$132,150, respectively, equal to the required contributions for each year.

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

During the year ended June 30, 1998, the sheriff entered into a loan agreement for \$2,913,000. The proceeds of this loan were used to payoff an existing loan with Farmers Home Administration. The original loan was used for construction and furnishing of the detention center in Morninghouse parish. All debt retirement payments on the loan are made from the Detention Center special revenues fund. The following is a summary of the changes in long-term debt during the year:

	Compensated Absences	Bank Loan	Total
Balance, June 30, 1997	\$103,648	\$2,850,872	\$2,954,520
Additions	79,480	2,805,000	2,884,480
Reductions	<u>(55,912)</u>	<u>(3,027,490)</u>	<u>(3,113,052)</u>
Balance, June 30, 1998	\$27,216	\$2,628,382	\$2,655,598

**MONROE PARISH SHERIFF**

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

The annual requirements to amortize the loan balance outstanding at June 30, 1998, including interest of \$1,349,363 are as follows:

<u>Year ending June 30,</u>	
1999	\$291,227
2000	291,227
2001	291,227
2002	291,227
2003	291,227
2004 - 2008	1,436,138
2009 - 2013	<u>1,316,524</u>
Total	<u>\$4,322,795</u>

**8. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Tax Collector Fund</u>	<u>Criminal Fund</u>	<u>Civil Fund</u>	<u>Int. Agency Income Contributory</u>	<u>Insurance Center Income Contributory Fund</u>	<u>Total</u>
Balance, July 1, 1997	\$121,722	\$76,000	\$69,926	\$5,662	\$18,287	\$291,602
Additions	1,876,288	939,057	\$294,626	29,993	118,081	3,078,345
Reductions	(1,831,276)	(298,475)	(294,626)	(29,143)	(118,328)	(2,872,372)
Balance June 30, 1998	<u>\$166,734</u>	<u>\$116,582</u>	<u>\$69,926</u>	<u>\$16,512</u>	<u>\$17,940</u>	<u>\$387,294</u>

**9. LITIGATION AND CLAIMS**

At June 30, 1998, the Monroe Parish Sheriff is involved in one lawsuit. Resolution of this lawsuit will not result in any liability in excess of insurance coverage.

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

The Monroe Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4712, is paid by the Monroe Parish Police Jury.



**MOOREHOUSE PARISH SHERIFF**

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

**11. JOINT VENTURE**

The sheriffs of Morehouse, West Carroll, and Richland parishes together with the Bastrop City police departments 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 Morehouse 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 Morehouse Parish Sheriff's general purpose financial statements and are reflected in the special revenue Grant Fund.

**12. FEDERAL FINANCIAL ASSISTANCE**

During the year ended June 30, 1968, the Morehouse Parish Sheriff participated in the following federal financial assistance programs:

FEDERAL GRANTS/ FUND PURPOSE OR OTHER NAME/ FISCAL YEAR	GRANT NUMBER	FY68 AMOUNT	EXPENSES YEAR ENDED June 30, 1968
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
Drug program - Office of Community Oriented Policing Services (OCOPS)	80C19W03437	16,710	\$471,608
Funded through Louisiana Commission on Law Enforcement and Administration of Criminal Justice Multi-Jurisdictional Drug Task Force Program	87-82-8-02-82 83	16,379	<u>51,353</u>
Total United States Department of Justice			<u>223,961</u>
Total Federal Financial Assistance			<u>\$223,961</u>

**SUPPLEMENTAL INFORMATION SCHEDULES**

MOOREHOUSE PARISH SHERIFF  
Bastrop, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1988

**GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS**

**Grant Special Revenue Fund**

As discussed more fully in note 12, the special revenue fund is used to account for the proceeds of specific revenue sources. These revenues are restricted by grant agreement to expenditures for specified purposes, such as drug law enforcement.

**Detention Center Special Revenue Fund**

The Detention Center Special Revenue Fund accounts for the operation and maintenance of the Collision Detention Center. The primary sources of revenue are state and parish funds for maintaining state and parish prisoners.

**WIRIKHOUSE PARISH SHERIFF**  
 Bossier, Louisiana  
**GOVERNMENTAL FUND TYPE -**  
**SPECIAL REVENUE FUNDS**

Combining Balance Sheet, June 30, 1998

	<u>GRANT FUNDS</u>	<u>DEBENTURE CENTER FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$13,983	\$767,810	\$781,793
Receivables	24,067	254,966	279,033
Due from other funds	4,370		4,370
<b>TOTAL ASSETS</b>	<u>\$42,420</u>	<u>\$1,022,776</u>	<u>\$1,065,196</u>
<b>LIABILITIES</b>			
Accounts payable		\$14,757	\$14,757
Due to other funds		353,437	353,437
Total liabilities	NONE	368,194	368,194
Fund Equity - fund balance - unreserved - undesignated	<u>\$42,420</u>	<u>654,582</u>	<u>696,992</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$42,420</u>	<u>\$1,022,776</u>	<u>\$1,065,196</u>

MOOREHOUSE PARISH SHERIFF  
Bastrop, Louisiana  
GOVERNMENTAL FUND TYPE -  
SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 1995

	GRANT FUNDS	DETENTION CENTER FUNDS	TOTAL PROGRAMS/ITEM (08/2)
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants - federal grants	\$22,253		\$22,253
State grants	39,780		39,780
Local grants	18,442		18,442
Fees, charges, and commissions for services:			
Fees/charges	3,197		3,197
Feeding prisoners		\$2,938,168	2,938,168
Use of money and property	131	108,987	109,118
Other revenue	5,313	4,706	10,019
Total revenues	<u>119,154</u>	<u>3,048,861</u>	<u>3,168,015</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personal services and related benefits	64,513	1,694,775	1,759,288
Operating services	38,812	345,118	383,930
Materials and supplies	6,548	521,395	527,943
Travel and other charges	900	14,837	15,737
Data service		3,172,048	3,172,048
Capital outlay		81,824	81,874
Intergovernmental	725		725
Total expenditures	<u>119,813</u>	<u>5,828,038</u>	<u>5,948,851</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	8,341	(2,789,179)	(2,780,838)
<b>OTHER FINANCING SOURCE</b>			
Proceeds from bank loan		<u>2,915,000</u>	<u>2,915,000</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	8,341	125,821	134,162
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	34,089	528,171	562,260
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$42,430</u>	<u>\$653,992</u>	<u>\$696,422</u>

**WORRHOUSE PARISH SHERIFF**  
**Bastrop, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended June 30, 1998**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**TAX COLLECTOR FUND**

Article V, Section 13 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 concession 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 concession store located at the detention center.

**MOOREHEAD PARISH SHERIFF**  
 Bayou, Louisiana  
**FIDUCIARY FUND-TYPE - AGENCY FUNDS**

Comparing Balance Sheet, June 30, 1998

	TAX COLLECTION FUNDS	CRIMINAL FUNDS	CIVIL FUNDS	LEG. AND JUDICIAL DEBTS COMBINED	DEFENTION CENTRE FUND COMBINED	TOTAL
<b>ASSETS</b>						
Cash and cash equivalents	\$19,796	\$61,608	\$1,778	\$15,808	\$11,884	\$118,774
Due from interest				2,908		2,908
Due from other funds					64	64
Inventory				2,717	7,811	9,528
<b>TOTAL ASSETS</b>	<u>\$19,796</u>	<u>\$61,608</u>	<u>\$1,778</u>	<u>\$22,233</u>	<u>\$19,709</u>	<u>\$127,132</u>
<b>LIABILITIES</b>						
Accounts payable				\$2,728	\$1,405	\$4,133
Due to other funds		\$65	\$1,178	64		\$1,907
Due to interest				6,647	4,385	\$10,032
Due to testing bodies and others	<u>\$19,796</u>	<u>\$6,772</u>		<u>\$1,800</u>	<u>\$7,949</u>	<u>\$28,317</u>
<b>TOTAL LIABILITIES</b>	<u>\$19,796</u>	<u>\$61,608</u>	<u>\$1,178</u>	<u>\$21,944</u>	<u>\$19,739</u>	<u>\$124,333</u>

**BROOKLYNE PARISH HERITIF**  
 Toussat, Louisiana  
**FINANCIAL FUND TYPE - AGENCY FUNDS**

Continuing Schedule of Changes in Unsettled  
 Balances Due to Tasting Boilers and Others  
 For the Year Ended June 30, 1988

	Tax (MILLITARY FUND)	CRIMINAL FUND	CIVIL FUND	LABOR AGENCY FUND (COMMERCIAL)	DEFENSE CENTER FUND (COMMERCIAL)	TOTAL
<b>UNSETTLED BALANCES DUE TO TASTING BOILERS AND OTHERS AT BEGINNING OF YEAR</b>	<u>311,731</u>	<u>27,000</u>	<u>22,000</u>	<u>55,000</u>	<u>118,300</u>	<u>634,000</u>
<b>ADDITIONS</b>						
Deposits:						
Ad valorem taxes:						
Current year	6,807,368					6,807,368
Prior year	4,795					4,795
Ad valorem taxes paid under protest	8,880					8,880
State Revenue Sharing	870,200					870,200
Spontaneous licenses	186,794					186,794
Occupational licenses	28,672					28,672
Video Poker licenses	3,398					3,398
Beer and Liquor licenses	6,582					6,582
Interest on:						
NOW accounts	11,500					11,500
Refundable taxes	7,886					7,886
Licenses account	640					640
Postdated taxes held in escrow	1,492					1,492
Rate deferral account	760					760
Hydrants	48,000					48,000
Tax notices, etc.	28,111					28,111
Refunds	9,750					9,750
Appropriation bonds, loans, etc.		48,876				48,876
Sales			940,361	19,799	110,829	1,070,989
Garbage fees			81,060			81,060
Other additions	808	580	29,222	104	11	1,626
Total additions	<u>7,830,260</u>	<u>495,457</u>	<u>969,626</u>	<u>20,093</u>	<u>110,841</u>	<u>8,426,277</u>
Total	<u>7,830,260</u>	<u>495,457</u>	<u>969,626</u>	<u>20,093</u>	<u>110,841</u>	<u>8,426,277</u>
<b>REDUCTIONS</b>						
Deposits credited to:						
Clerk of Court		18,000	20,000			38,000
Witnesses and appraisers			8,218			8,218
Louisiana Department of Parole	9,445					9,445
Louisiana Dept. of Wildlife & Fisheries	86,775					86,775
Louisiana Tax Commission	3,582					3,582
Toussat Basin Levee District	99,883					99,883

(Continued)



**MOOREHOUSE PARISH HEREFORD**

Baton Rouge, Louisiana

**TRIMMARY FUND TYPE - ARMYNY FUNDED**

Combining Schedule of Changes in Unsettled

Balances Due to Taxing Bodies and Others

	TAX COLLECTION FUNDS	GENERAL FUNDS	TRAIL FUNDS	LAB. ARMYNY BOROARD COMMISSIONARY	DEFERRED FUNDING BOROARD COMMISSIONARY	TOTAL
<b>REDUCTIONS (Cont'd)</b>						
Deposits credited to (Cont'd):						
<b>Moorehouse Parish:</b>						
Assessor	247,187					247,187
Police Jury	2,609,004					2,609,004
School Board	3,329,268					3,329,268
Sherrif	488,808	311,284	185,311			885,399
Library	582,889					582,889
Ward 2 Prec District No. 1	51,088					51,088
Ward 5 Prec District No. 1	24,262					24,262
Ward 6 Prec District No. 1	69,878					69,878
Ward 8 Prec District No. 1	23,053					23,053
Ward 10 Prec District No. 1	21,858					21,858
Starrs Mill (Seagraves District)	7,458					7,458
Proctor Funds	198,597					198,597
Refunds	33,573					33,573
Income expenses				624,149	515,859	1,140,008
Liquors			337,383			337,383
Other settlements	311	321,298	17,882			339,291
Total reductions	7,952,736	638,574	188,636	624,149	112,329	8,556,424
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR</b>						
	128,728	285,771	87,658	511,288	622,688	1,466,133

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

The following independent auditor's report 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**

**MORCHOUSE PARISH SHERIFF**  
Mansfield, Louisiana

I have audited the general purpose financial statements of the Morchouse Parish Sheriff, a component unit of the Morchouse Parish Police Jury, as of and for the year ended June 30, 1998 and have issued my report thereon dated September 21, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Morchouse 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 these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Morchouse 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.

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**MOREHOUSE PARISH SHERIFF**

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



West Monroe, Louisiana

September 23, 1998

**MORNINGSTAR PARISH SHERIFF**  
Bastrop, 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 Morningstar Parish Sheriff.
2. No instances of noncompliance material to the financial statements of Morningstar Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**MOORHOUSE PARISH SHERIFF**  
Bossier, Louisiana

**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 1995**

There were no audit findings reported in the audit for the year ended June 30, 1995.