



RUTH AND PAVONI SIMONOFF
Bossier, Louisiana

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

With Supplemental Information Worksheets

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

Release Date: 06/22/98

**VERNON R
COON**

STATEMENT PREPARED BY

RICHLAND PARISH SHERIFF
Bossier, Louisiana

General Purpose Financial Statements
As of and for the Year Ended June 30, 1997
With Supplemental Information Schedules

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Independent Auditor's Report

HONORABLE LORELL GRAHAM
RICHLAND PARISH SHERIFF
Rayville, Louisiana

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the Richland 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.

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 Richland Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.

VERMONT AUDITOR
OFFICE OF STATEWIDE
PUBLIC ACCOUNTANTS

OFFICE OF LEGISLATIVE
SERVICES/BUDGET
ADMINISTRATION

POSTOFFICE BOX 100
MONTPELIER, VERMONT
05602-0100

100 PROFESSIONAL CENTER
WEST MONTPELIER,
VERMONT 05604
PHONE (802) 251-1111
TELETYPE (802) 251-1111
FAX (802) 251-1111

RICHLAND PARISH SHERIFF
Bossierde, Louisiana
Independent Auditor's Report,
June 30, 1997

In accordance with Government Auditing Standards, I have also issued reports dated September 26, 1997, on the Richland Parish Sheriff's compliance with laws, regulations, contracts, and grants, and on a consideration of the agency's internal control structure.



West Monroe, Louisiana
September 26, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(ÜBERSICHT)**

NICHOLAND TERREBERRYP
 Rayville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUNDS TYPE - GENERAL	PRIMARY FUNDS TYPE - JUDICIAL	... CONTINUING DISBURSES ...		
			GENERAL FUNDS	TRUST FUNDS	OTHER FUND BALANCE
	<u>\$100</u>	<u>\$1,000</u>	<u>\$24,325</u>	<u>\$1,613</u>	<u>\$28,048</u>
ASSETS					
Cash and cash equivalents	\$71,441	\$158,937			\$230,378
Receivables	340,589				340,589
Due from other funds	8,996				8,996
Due from employees	1,000				1,000
Prepaid assets	1,829				1,829
Office furnishings and equipment			\$28,178		\$28,178
Amount to be provided for retirement of general long-term debt				\$25,568	\$25,568
TOTAL ASSETS	<u>\$423,685</u>	<u>\$158,937</u>	<u>\$28,178</u>	<u>\$25,568</u>	<u>\$633,958</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$24,678				\$24,678
Due to General Fund		38,996			38,996
Payroll deductions payable	3,284				3,284
Due to taxing bodies and others		349,971			349,971
Long-term debt - accounts payable				\$25,568	\$25,568
Total Liabilities	<u>\$28,178</u>	<u>\$388,967</u>	<u>\$25,568</u>		<u>\$702,713</u>
Fund Equity:					
Amount used for general fund assets			\$28,178		\$28,178
Fund balance - nonreserved - undesignated	\$295,507				\$295,507
Total Fund Equity	<u>\$295,507</u>	<u>\$200,000</u>	<u>\$28,178</u>	<u>\$25,568</u>	<u>\$549,253</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$423,685</u>	<u>\$158,937</u>	<u>\$28,178</u>	<u>\$25,568</u>	<u>\$633,958</u>

The accompanying notes are an integral part of this statement.

RIBELAND PARISH SHERIFF
 Rayville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1997**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes:			
Ad valorem	\$244,500	\$244,858	\$358
Sales	675,000	716,255	41,255
Intergovernmental revenues:			
Federal grants - in-lieu of taxes		1,522	1,522
State grants:			
State income sharing (net)	63,700	63,705	5
State supplemental pay	79,800	87,625	7,825
Motor police	22,000	23,974	1,974
HAAP	17,000	19,954	2,954
Other state grants	5,500	6,247	747
Local grant - other	12,850	23,836	10,986
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	49,000	50,882	1,882
Civil and criminal fees	88,500	96,952	7,452
Court attendance	2,300	2,800	500
Transportation of prisoners	1,000	756	(244)
Feeding and keeping of prisoners	189,000	193,239	4,239
Bonding and keeping of prisoners	3,000	2,354	(646)
Furniture of seized contraband	4,725	4,326	(399)
Tax notices, etc.	2,000	5,807	3,807
Use of money and property:			
Interest earnings	6,500	8,996	2,496
Commission on vending machines, phones, etc.	500	1,128	628
Miscellaneous	6,950	7,389	439
Total revenues	<u>1,508,525</u>	<u>1,668,498</u>	<u>159,973</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,220,000	1,189,680	(30,320)
Operating services	291,400	363,568	72,168

(Continued)

RICHLAND PARISH SHERIFF

Bossier, Louisiana

GOVERNMENTAL FUNDS TYPE - GENERAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(GAAP Basis) and Actual, 1997

	FUND BALANCE		
	BUDGET	ACTUAL	(200,000,000)
EXPENDITURES (CONT'D)			
Public safety (Cont'd)			
Materials and supplies	\$250,000	\$248,061	\$1.99
Travel and other charges	40,000	40,075	(7)
Capital outlay	55,000	46,667	8,313
Total expenditures	<u>345,000</u>	<u>334,803</u>	<u>10,197</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(250,875)</u>	<u>(119,643)</u>	<u>131,232</u>
OTHER FINANCING SOURCES			
Sale of fixed assets		5,186	5,186
Compensation for changes to fixed assets		13,710	13,710
Total other financing sources	<u>NO DATA</u>	<u>18,896</u>	<u>18,896</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(250,875)</u>	<u>(100,747)</u>	<u>112,336</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>350,764</u>	<u>380,166</u>	<u>(29)</u>
FUND BALANCE AT END OF YEAR	<u>\$99,889</u>	<u>\$279,419</u>	<u>\$179,650</u>

(Continued)

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Bossier, Louisiana

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all salient 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 Richland Parish Police Jury is the financial reporting entity for Richland 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 Richland 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

RICHLAND PARISH SHERIFF

Bayou La Batre, Louisiana

Notes to the Financial Statements

- 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 Richland 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, resources, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net responsible available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

RICHLAND PARISH SHERIFF
Bossier, Louisiana
Notes to the Financial Statements

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

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1429, 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.

Fiduciary Funds - Agency Fund Type

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

C. FIXED ASSETS AND LONG-TERM 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 accounted in the general fixed assets account group. Approximately 26 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 67 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

RICHLAND PARISH SHERIFF
Bossierite, Louisiana
Notes to the Financial Statements

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

16. 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 recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Sales taxes are recognized in the month accrued by the sheriff's collection agent, the Richland Parish Sales Tax Commission.

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

RICHLAND PARISH SHERIFF
Bossierite, Louisiana
Notes to the Financial Statements

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

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

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

Expenditures

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

Other Financing Sources

Sales of fixed assets and compensation for damages to fixed assets are accounted for as other financing sources and are recognized when the underlying events have occurred.

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 Richland Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

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

RICHLAND PARISH SHERIFF
Bossierite, Louisiana
Notes to the Financial Statements

F. CASH

Under state law, the sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the sheriff has cash (bank balances) totaling \$531,368, as follows:

Demand deposits	\$531,468
Post Office	<u>999</u>
Total	<u>\$531,368</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 (bank balances) at June 30, 1997, are secured as follows:

Bank Balances	<u>\$462,992</u>
Federal deposit insurance	\$431,132
Pledged securities (uncollateralized)	<u>474,941</u>
Total	<u>\$1,369,065</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 Configuration C29.196; however, Louisiana Revised Statute 38:1729 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 bank has failed to pay deposited funds upon demand. Further, LRS 38:1724 states that securities held by a third party shall be deemed to be held in the sheriff's name.

RICHMOND PARISH SHERIFF
Bossierie, Louisiana
Notes to the Financial Statements

41. SALES TAX

On October 7, 1989, voters of the parish approved a one-half of one per cent (1/2%) sales tax dedicated for the purpose of providing additional funding for the law enforcement district. The tax became effective on January 1, 1990, and remains in effect for ten years. The sheriff's office has entered into an agreement with the Richmond Parish Sales Tax Commission for collection of the tax. For this service, the sheriff's office pays the cost of establishing, operating, maintaining and administering the commission on a pro-rata basis.

42. VACATION AND SICK LEAVE

After one year of service, all employees are granted two weeks of vacation leave each year. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Employees earn one day of sick leave for each month of service. Sick leave, up to a maximum of 480 days, can be accumulated and carried forward to succeeding years.

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

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

2. RECEIVABLES

The General Fund receivables of \$140,509 at June 30, 1997, are as follows:

Class of Receivables:	
Taxes:	
Sales	\$68,089
Intergovernmental revenues:	
State grants	
Supplemental pay	7,784

RICHLAND PARISH SHERIFF
 Bayou Lake, Louisiana
 Notes to the Financial Statements

Class of Receivable:	
Video poker	50,260
Bond premium fees	593
DMV	2,568
Local points	12,480
Fees, charges, and commissions for services:	
Court attendance	740
Transporting prisoners	189
Feeding and keeping prisoners	30,754
Tax notices, etc.	5
Compensation for damage to or loss of assets	146
Other	<u>14,231</u>
Total	<u>214,156</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1997, follows:

Balance, June 30, 1996	553,134
Additions	51,487
Deletions	<u>(12,413)</u>
Balance, June 30, 1997	<u>592,198</u>

Included in additions for the year ended June 30, 1997, is \$3,890, in fixed assets which were either donated or awarded to the Richland Parish Sheriff's office.

4. PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final

RICHLAND PARISH SHERIFF
Bossierie, Louisiana
Notes to the Financial Statements

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, 2.35 per cent for each year if total service is at least 15 but less than 20 years, and 2 per cent for each year if total service is at least 20 years (Act 1107 of 1995 increased the actuarial rate by 0.25 percent for all service rendered on or after January 1, 1990). In any case, the retirement benefit cannot exceed 100 per cent of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or 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 benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71224, or by calling (504) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Richland 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 or available from insurance premium taxes. The contribution requirements of plan members and the Richland Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 13:185, the employee 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 Richland Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$53,075,534, 146, and \$46,816, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Richland Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$109,656 for the year ended June 30, 1997. Of these amounts, \$2,080 were for retiree benefits.

MICHIGAN PARISH SHERIFFS
 Bayou, Louisiana
 Notes to the Financial Statements

6. 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	\$8,056	
Agency Funds:		
Criminal Fund		1,570
Civil Fund		1,387
Tax Collector Fund		1,099
Total	<u>\$8,056</u>	<u>\$4,056</u>

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations (transactions (compensatory time) for the year ended June 30, 1997:

Long-term obligations (compensatory time) at July 1, 1996	\$89,351
Additions	18,270
Deductions	(12,449)
Adjustments	<u>11,741</u>
Long-term obligations at June 30, 1997	<u>\$96,913</u>

The adjustment for compensated absences is to adjust the ending balance to the limits set forth in the annual and sick leave policies as stated in note 10.

8. CHANGES IN AGENCY FUND BALANCES

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

RICHLAND PARISH SHERIFF
 Rayville, Louisiana
 Notes to the Financial Statements

	Tax Collector Fund	Contract Fund	Sheriff's Fund	Total
Balance, July 1, 1995	\$254,809	\$26,864	\$9,691	\$291,364
Additions	5,013,880	338,721	399,316	5,751,917
Reductions	<u>(4,995,365)</u>	<u>(582,363)</u>	<u>(356,587)</u>	<u>(5,934,315)</u>
Balance June 30, 1997	<u>\$213,324</u>	<u>\$83,222</u>	<u>\$51,825</u>	<u>\$348,371</u>

9. LITIGATION AND CLAIMS

As June 30, 1997, the Richland Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

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

SUPPLEMENTAL INFORMATION SCHEDULES

RICHLAND PARISH SHERIFF
Bogalusa, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1997

FOUNDRARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1904, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CRIMINAL FUND

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

SHERIFF'S CIVIL FUND

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

RICHLAND PARISH SHERIFF
Bossier, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDING

Combining Balance Sheet, June 30, 1997

	TAX COLLECTION	CORPORATE CONTRIBUTION	SHERIFF'S OFFICE	TOTAL
	<u>1,050</u>	<u>1,500</u>	<u>1,500</u>	<u>4,050</u>
ASSETS				
Cash	<u>331,323</u>	<u>524,392</u>	<u>513,213</u>	<u>1,368,928</u>
LIABILITIES				
Due to General Fund	\$3,999	\$3,330	\$1,367	\$8,696
Due to taxing bodies and others	<u>317,324</u>	<u>29,822</u>	<u>11,875</u>	<u>359,021</u>
TOTAL LIABILITIES	<u>321,323</u>	<u>33,152</u>	<u>13,242</u>	<u>367,717</u>

BOULDER PARISH SHERIFF
Bossier, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUND

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

	FAS EXERCISE 1996A	FUND 04 1996B	SHERIFF'S FUND 1996C	1996D
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>323,889</u>	<u>326,864</u>	<u>39,811</u>	<u>329,774</u>
ADDITIONS				
Deposits - Sheriff's sales, etc.			358,146	358,146
Fines, forfeitures, bonds, etc.		376,731		376,731
Taxes, fees, etc., paid to tax collector	3,813,889			3,813,889
Total additions	<u>3,813,889</u>	<u>376,731</u>	<u>358,146</u>	<u>3,813,889</u>
Total	<u>3,568,692</u>	<u>403,595</u>	<u>398,407</u>	<u>3,568,692</u>
DEDUCTIONS				
Deposits settled to:				
Bossier Parish:				
Sheriff's General Fund	442,936	57,866	69,896	570,700
Assessor	305,188			305,188
Elyse's Care	3,837	18,422	11,527	34,789
Police Jury	118,819	109,899		228,718
School Board	1,498,788			1,498,788
Hospital	258,186			258,186
Housing Agency		44,209		44,209
Fire Station	98,516			98,516
Bossier Medical Center	253,717			253,717
Municipalities:		14,806		14,806
Indigo DeKalbe Board		49,236		49,236
District Judge - Division B		71,900		71,900
North Louisiana Crime Lab		22,668		22,668
Louisiana Commission on Law Enforcement		8,478		8,478
Rural Firemen Fund		15,393		15,393
La Page, et/Walsh & Hubert	98,324	98		98,422
Louisiana Forestry Commission	3,089			3,089
Taxes - Brierley Board	173,551			173,551
Louisiana Tax Commission	2,281			2,281
Franklin Bonds	152,271			152,271
Expenses			360,699	360,699
Attorneys, appraisers, etc.			2,300	2,300
Other settlements	15,405	78,831	12,649	106,885
Total deductions	<u>4,871,865</u>	<u>382,361</u>	<u>358,582</u>	<u>4,871,865</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR	<u>817,334</u>	<u>326,832</u>	<u>41,135</u>	<u>817,334</u>

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

The following independent auditor's reports on compliance with laws, regulations, contracts, and provisions and internal control structure 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
With Laws, Regulations, Contracts, and Grants**

**HONORABLE CURIEL GRAHAM
RICHLAND PARISH SHERIFF
Rayville, Louisiana**

I have audited the general purpose financial statements of the Richland Parish Sheriff as of June 30, 1993, and for the year then ended, and have issued my report thereon dated September 28, 1993.

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 Richland Parish Sheriff, is the responsibility of the Richland 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 Richland Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**MEMBER AMERICAN
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ACCOUNTANTS**

**MEMBER ASSOCIATION OF
GOVERNMENTAL
ACCOUNTING AUDITORS
AND FINANCIAL MANAGERS**

**110 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 70091
PHONE (504) 835-8101
TELETYPE (504) 835-8100
FAX (504) 835-1000**

RICHLAND PARISH SHERIFF
Bayville, Louisiana
Report on Compliance, etc.,
June 26, 1997

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



West Monroe, Louisiana
September 26, 1997



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

**HONORABLE LORELL GRAHAM
RICHLAND PARISH SHERIFF
Rayville, Louisiana**

I have audited the general purpose financial statements of the Richland Parish Sheriff as of June 30, 1997, and for the year then ended, and have issued my report thereon dated September 26, 1997.

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.

The management of the Richland 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.

514 Fourteenth Street,
Walt Street,
Lumberton, LA 71570
Phone 504-885-2121
Fax 504-885-2121
1-800-841-1820
404-885-2121

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

In planning and performing my audit of the general purpose financial statements of the Richland 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 reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that I considered to be material weaknesses as defined above.

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



West Monroe, Louisiana
September 26, 1997