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NEWBERGARD PARISH JUDICERY
DENIDDER, LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, 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: JAN 27 1969

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INDEPENDENT AUDITOR'S REPORT

Mr. M. Malivar Bishop
Sheriff and Ex-Officio Tax Collector
Bossierier Parish Sheriff
Bossierier, Louisiana

I have audited the accompanying general purpose financial statements of the Bossierier Parish Sheriff, as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossierier Parish Sheriff. 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. GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated December 11, 1998 on my consideration of the Bossierier Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for

Mr. W. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Bossierparish Parish Sheriff
De Ridder, Louisiana
Page 2

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.


De Ridder, Louisiana
December 31, 1990

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

MONTEGARD PARISH SHERIFF

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1998

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE
	GENERAL	SPECIAL	ENTERPRISE
		REVENUE	FUND
ASSETS			
Cash and cash equivalents	\$1,589,118	\$ 23,324	\$ 3,314
Accounts receivable	56,258	---	1,318
Prepaid insurance	28,123	---	---
Due from other governmental units	248,349	---	---
Due from other funds	3,628	---	503
Equipment & machinery (net of depreciation)	---	---	283
Total assets	\$1,924,415	\$ 23,324	\$ 5,420
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 82,967	\$ ---	\$ ---
Due to leasing bodies and others	---	---	---
Due to other funds	---	---	---
Total liabilities	\$ 82,967	\$ ---	\$ ---
Fund equity:			
Investment in general fixed assets	\$ ---	\$ ---	\$ ---
Fund balances:			
Unreserved -			
Undesignated	1,841,452	---	---
Designated for subsequent years expenditures	---	23,324	---
Retained earnings	---	---	5,090
Total fund equity	\$1,841,452	\$ 23,324	\$ 5,090
Total liabilities and fund equity	\$1,924,415	\$ 23,324	\$ 5,090

Statement A

FINANCIAL FUND TYPES AGENCY FUNDS	ACCOUNT GROUP GENERAL FUND ASSETS	TOTALS (MEMORANDUM ONLY)
\$ 199,475	\$ ---	\$ 2,910,331
---	---	57,528
---	---	28,122
---	---	346,389
---	---	3,123
-----	1,508,717	1,508,688
<u>\$ 199,475</u>	<u>\$ 1,508,717</u>	<u>\$ 3,827,125</u>
\$ ---	\$ ---	\$ 80,987
393,855	---	393,855
3,420	---	3,420
<u>\$ 393,475</u>	<u>\$ ---</u>	<u>\$ 478,442</u>
\$ ---	\$ 1,508,717	\$ 1,508,717
---	---	1,841,452
---	---	20,124
-----	---	5,390
<u>\$ ---</u>	<u>\$ 1,508,717</u>	<u>\$ 3,379,483</u>
<u>\$ 393,475</u>	<u>\$ 1,508,717</u>	<u>\$ 3,827,125</u>

The accompanying notes are an integral part of this statement.

BERNARD PARISH SHERIFF

Statement B

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1999

	General Fund	Special Revenues	Totals (Noncapital Only)
REVENUES			
Taxes:			
Ad valorem	\$ 1,538,224	\$ ---	\$1,538,224
Sales taxes	---	813,118	813,118
Intergovernmental revenues:			
Federal funds	218,640	---	218,640
State funds	198,885	---	198,885
Local funds	72,328	---	72,328
Fees, charges, and commissions for services			
	1,674,887	---	1,674,887
Use of money and property			
	36,876	6,258	42,834
Miscellaneous			
	332	---	332
Total revenues	<u>\$ 3,728,972</u>	<u>\$ 819,376</u>	<u>\$4,548,348</u>
EXPENDITURES			
General government -			
Tax collector	\$ 227,348	\$ 628	\$ 228,398
Public safety:			
Administration	415,888	---	415,888
Community services	30,932	---	30,932
Civil services	103,488	---	103,488
Criminal investigation	2,439,245	---	2,439,245
Custody of prisoners	1,117,653	---	1,117,653
Commissioners	283,588	---	283,588
Automotive services	288,754	---	288,754
Total expenditures	<u>\$ 3,876,381</u>	<u>\$ 628</u>	<u>\$3,877,009</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
	\$ (147,409)	\$ 819,748	\$ 672,339
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 6,960	\$ ---	\$ 6,960
Transfers in	806,882	---	806,882
Transfers out	---	(800,880)	(800,880)
Total other financing sources (uses)	<u>\$ 813,842</u>	<u>\$ (800,880)</u>	<u>\$ 12,962</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	\$ 667,437	\$ 18,868	\$ 686,305
FUND BALANCE, BEGINNING	<u>1,173,815</u>	<u>3,568</u>	<u>1,177,383</u>
FUND BALANCE, ENDING	<u>\$ 1,840,452</u>	<u>\$ 22,436</u>	<u>\$1,862,888</u>

The accompanying notes are an integral part of this statement.

MEMPHIS POLICE DEPARTMENT

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990

	General Fund		Variance Favorable Unfavorable
	Budget	Actual	
REVENUES			
Taxes:			
Ad valorem	\$1,539,000	\$1,539,224	\$ 124
Sales taxes	---	---	---
Intergovernmental revenues:			
Federal grants:			
Brog Task Force	128,000	129,986	1,986
Office of Emergency Preparedness	15,500	15,495	(5)
Law Enforcement Block Grant	18,731	---	(18,731)
State Criminal Alien Assistance	65,239	65,239	---
State grants:			
State supplemental pay	168,000	175,984	15,984
D.A.R.E.	20,200	20,121	(79)
Local funds:			
City of BeRidder	30,000	30,841	(50)
SW District Law Enforcement Planning Council, Inc.	8,000	6,380	(2,130)
Law Enforcement Training Tuition	100	100	---
Enhanced 911 Operations	34,000	36,000	2,000
Fees, charges and commissions			
For services:			
Commission on state revenue sharing	151,229	153,229	---
Commission on licenses and fines	128,000	135,123	7,123
Commission on sales tax and license collections	273,000	269,866	(3,134)
Commission on ad valorem taxes	7,150	7,187	37
Commission on fines and bonds	31,500	32,314	814
Commission on sales and seizures	1,300	1,384	84
Commission on judicial sales	52,000	56,317	4,317
Criminal, traffic and civil court fees	23,100	181,679	8,579
Court attendance fees	6,900	6,978	(30)
Transportation of prisoner fees	15,000	16,166	1,166
Feeding and keeping prisoner fees (parish)	73,500	75,695	2,195

Statement C

Special Revenue Fund			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$1,538,000	\$1,538,334	\$ 334
\$15,800	\$13,118	(1,882)	\$15,000	\$13,118	(1,882)
---	---	---	128,000	129,906	1,906
---	---	---	15,500	15,499	(1)
---	---	---	18,721	---	(18,721)
---	---	---	85,239	85,239	---
---	---	---	161,000	175,964	15,964
---	---	---	38,200	38,121	(79)
---	---	---	28,000	28,941	941
---	---	---	8,000	8,389	(2,115)
---	---	---	100	100	---
---	---	---	34,000	38,802	2,802
---	---	---	153,229	153,229	---
---	---	---	138,000	138,323	7,323
---	---	---	272,000	268,888	(3,112)
---	---	---	7,150	7,167	17
---	---	---	31,500	32,314	814
---	---	---	1,200	1,388	188
---	---	---	92,000	94,317	4,317
---	---	---	91,100	101,479	8,379
---	---	---	8,900	8,870	(30)
---	---	---	15,000	18,166	1,166
---	---	---	73,800	78,488	2,388

(Continued)

The accompanying notes are an integral part of this statement.

HEATHERHARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET
 (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1998

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fees, charges and commissions for services:			
Feeding and keeping prisoner fees (state and federal)	\$ 810,000	\$ 806,000	\$ (4,000)
Tax notices and advertisement fees	15,000	14,640	360
Interest	25,000	34,770	9,770
Rental income	1,000	1,800	800
Miscellaneous	300	300	0
Total revenues	<u>\$1,176,300</u>	<u>\$1,738,510</u>	<u>\$ 562,210</u>

Statement C

Special Revenue Fund Types			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$ 810,858	\$ 804,032	\$ (6,826)
---	---	---	15,000	16,045	1,045
6,356	6,356	0	15,350	41,034	5,784
---	---	---	1,000	1,000	---
---	---	---	322	322	---
<u>\$ 821,258</u>	<u>\$ 819,376</u>	<u>\$ (1,882)</u>	<u>\$4,522,932</u>	<u>\$ 4,549,388</u>	<u>\$ 26,456</u>

(Continued)

The accompanying notes are an integral part of this statement.

DEWATERGARD PARISH SHERIFF

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL
Year Ended June 30, 1998**

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
EXPENDITURES			
GENERAL GOVERNMENTAL			
Tax collector	\$ 228,818	\$ 227,740	\$ 1,128
PUBLIC SAFETY			
Administration	\$ 420,920	\$ 415,866	\$ 4,934
Community services	30,380	30,812	(612)
Civil services	100,790	103,499	(708)
Criminal investigations	1,421,030	1,439,240	(17,410)
Custody of prisoners	1,130,180	1,117,893	12,612
Communications	280,850	283,568	(2,718)
Automotive services	383,823	398,754	(14,931)
Total public safety	<u>22,810,882</u>	<u>22,847,617</u>	<u>\$ (28,135)</u>
Total expenditures	\$3,860,180	\$3,875,357	\$ (9,397)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
	\$ (144,411)	\$ (145,389)	\$ 924
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 7,000	\$ 6,960	\$ 40
Transfers in	800,150	808,062	812
Transfers out	-----	-----	-----
Total other financing sources (uses)	<u>\$ 812,250</u>	<u>\$ 813,922</u>	<u>\$ 1,722</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	\$ 667,839	\$ 667,637	\$ 202
FUND BALANCE, BEGINNING			
	1,173,818	1,173,818	---
FUND BALANCE, ENDING			
	<u>\$1,821,454</u>	<u>\$1,841,452</u>	<u>\$ 20,000</u>

Statement C

Special Revenue Fund Types			Totals (Memorandum Only)		
Budget	Actual	Variance = Favorable (Unfavorable)	Budget	Actual	Variance = Favorable (Unfavorable)
\$ ---	\$ 628	\$ (628)	\$ 228,618	\$ 228,368	\$ (1,762)
\$ ---	\$ ---	\$ ---	\$ 428,920	\$ 419,986	\$ 4,934
---	---	---	38,300	38,913	(613)
---	---	---	182,790	183,498	(708)
---	---	---	1,431,830	1,439,385	(7,415)
---	---	---	1,138,185	1,137,483	32,513
---	---	---	288,858	283,588	(5,218)
---	---	---	282,627	286,754	(4,127)
\$ ---	\$ ---	\$ ---	\$ 23,539,482	\$ 23,547,513	\$ (8,125)
\$ ---	\$ 628	\$ (628)	\$ 3,888,188	\$ 3,879,977	\$ (8,211)
\$ 831,268	\$ 838,756	\$ (2,494)	\$ 656,839	\$ 656,839	\$ ---
\$ ---	\$ ---	\$ ---	\$ 7,000	\$ 6,980	\$ (18)
---	---	---	885,258	886,083	(812)
1888,038	1888,038	---	1888,038	1888,038	---
\$ 1888,038	\$ 1888,038	\$ ---	\$ 13,258	\$ 13,923	\$ (665)
\$ 31,758	\$ 38,756	\$ 2,494	\$ 669,889	\$ 669,393	\$ 496
3,568	3,568	---	1,137,382	1,137,382	---
\$ 34,918	\$ 33,324	\$ (1,494)	\$ 1,848,472	\$ 1,863,718	\$ (15,246)

(Continued)

The accompanying notes are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS - PROPRIETARY FUND TYPES
Year Ended June 30, 1966

<u>OPERATING REVENUES</u>	<u>Enterprise</u>
	<u>Fund</u>
Sales to inmates and employees	\$ 21,814
Total revenues	\$ 21,814
<u>OPERATING EXPENSES</u>	
Cost of items sold	\$ 72,380
Recreation supplies	1,302
Repairs	510
Depreciation	164
Other expenses	1,842
Total expenses	\$ 76,398
Operating income (loss)	\$ 1,714
<u>NON-OPERATING REVENUES</u>	
<u>EXPENSES</u>	
Transfers out	\$ 15,800
Total non-operating revenues (expenses)	\$ 15,800
Net income (loss)	\$ 13,286
<u>RETAINED EARNINGS, BEGINNING</u>	<u>7,228</u>
<u>RETAINED EARNINGS, ENDING</u>	<u>\$ 5,988</u>

The accompanying notes are an integral part of this statement.

CONDENSED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES
Year Ended June 30, 1998

	Enterprise <u>Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 76,484
Cash payments to suppliers for goods and services	<u>(71,257)</u>
Net cash provided by operating activities	<u>\$ 4,747</u>
Cash flows from noncapital financing activities:	
Transfers out	<u>\$ (5,888)</u>
Cash flows from capital related financing:	
Acquisition of capital assets	<u>\$ (588)</u>
Net increase (decrease) in cash and cash equivalents	\$ (647)
Cash and cash equivalents, beginning of year	<u>4,061</u>
Cash and cash equivalents, end of year	<u>\$ 3,314</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income (loss)	<u>\$ 3,714</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	\$ 144
Changes in assets and liabilities:	
Increase in accounts receivable	(1,318)
Increase in inventory	4,257
Increase in due from other funds	(78)
Total adjustments	<u>\$ 3,314</u>
Net cash provided by operating activities	<u>\$ 4,747</u>

The accompanying notes are an integral part of this statement.

HEARSHGARD PARISH SHERIFF
DeBidier, Louisiana
Notes to Financial Statements

INTRODUCTION

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 administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-duty patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, and other services. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish and city sales taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Hearshgard Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff's office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

2. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into three categories: governmental (General Fund and Special Revenue Fund), proprietary (Enterprise Fund and Internal Service Fund), and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1423, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing,

BERNARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

state supplemental pay for deputies, civil and criminal fees, fees for court attendance, federal grant programs and maintenance of prisoners. General operating expenditures are paid from this fund.

Special Revenue Fund

The special revenue fund is used to deposit a per-estate one quarter cent sales tax. The sales tax is to be used to increase beginning salary levels for deputies and to provide for future cost of living salary adjustments; to provide permanent funding for drug education programs, such as D.A.R.E. in schools; and to fund an increase in personnel and equipment for narcotics, patrol and detective divisions.

Proprietary Funds

The commissary fund is an enterprise fund which operates similar to a for profit type business. The fund is located at the jail where food and beverages are sold to the inmates. Two or three days a week requests are made for these items by the inmates. The items are taken out of the commissary inventory and sold to the inmates. The self insurance fund is an internal service fund which operates similar to a for profit type business. The fund charges the general fund for health insurance premiums and benefits based on an established formula and then pays on a monthly basis the insurance premiums and any benefits due to the company carrier.

Agency Funds

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

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund and special revenue fund are

UNINCORPORATED PARISH SHERIFF
DeCade, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting for the general and special revenue fund, the accrual basis of accounting for the proprietary funds, and the cash basis which approximates the modified accrual basis for the tax collector agency fund. The general fund uses the following practices in recording revenues and expenditures:

Revenues

State revenue sharing which is based on population and households in the parish are recorded in the year the taxes are received.

Ad valorem taxes are assessed for the calendar year on November 15 of each year and become delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Revenues in the proprietary funds are recognized when earned and substantially all other revenues are recorded when received.

Expenditures and Expenses

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

Other Financing Sources (Funds)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

BERNARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGET PRACTICES

The proposed budget for 1997-1998 was made available for public inspection on June 15, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal eleven days prior to the public hearing, which was held at the Bernard Parish Sheriff's office on June 19, 1997, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. 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 or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 1998 the sheriff had no investments.

BRADDOCK PARKER SHERIFF
De Ridder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. INVENTORY

The Sheriff had no inventory as of June 30, 1990.

H. FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

The proprietary fund is accounted for on a cost of service or "capital maintenance" measurement focus, and all assets and any liabilities (whether current or noncurrent) associated with their activity are included on its balance sheet.

Depreciation of all exhaustible fixed assets used by the proprietary fund is charged as an expense against the operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Community Fund- Buildings	15 years
Office machines	3 years

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

MEMORANDUM PARISH SHERIFF
DeBossier, Louisiana
Notes to Financial Statements

I. ANNUAL SICK LEAVE

Full-time employees of the Sheriff's office earn ten days annual sick leave each year. Annual sick leave cannot be accumulated. Vacation leave will be granted according to length of service, ranging from five to fifteen days per year for full time employees. Vacation leave must be used in blocks of not less than five days at a time.

J. TOTAL COLUMN ON BALANCE SHEET

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

K. FUND EQUITY

Designated Fund Balance -

Designated fund balance represents tentative plans for future use of financial resources.

3. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration</u>
	<u>Mills</u>	<u>Mills</u>	<u>Date</u>
Law Enforcement	---	8.24	---
Law Enforcement	5.71	5.71	12-31-09

BERNARDINO POLICE SHERIFF
DuLac, Louisiana
Notes to Financial Statements

3. CASH AND CASH EQUIVALENTS

At June 30, 1998, the sheriff has cash and cash equivalents (bank balances) totaling \$2,610,331, as follows:

	General Fund	Special Revenue Funds	Proprietary Funds	Agency Funds	Total
Demand Deposits	\$ ---	\$ ---	\$ 3,214	\$ 190,276	\$ 193,490
Interest bearing demand deposits	573,625	---	---	31,387	605,012
Money market accounts	---	22,324	---	174,813	197,137
Time deposits	1,014,893	---	---	---	1,014,893
Petty cash	800	---	---	---	800
Total	<u>\$1,589,318</u>	<u>\$ 22,324</u>	<u>\$ 3,214</u>	<u>\$ 365,075</u>	<u>\$2,610,331</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. 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. At June 30, 1998, the sheriff has \$1,098,328 in deposits (collected bank balances). These deposits are secured from risk by \$437,866 of Federal deposit insurance and \$1,670,462 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1227 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.

BERNARD PARSON SHERIFF
 De Ridder, Louisiana
 Notes to Financial Statements

4. RECEIVABLES

The receivables of \$325,869 at June 30, 1998, are as follows:

Class of Receivable	General Fund	Enterprise Fund
Taxes - ad valorem	\$ 2,818	\$ ---
Intergovernmental revenues	288,349	---
Fees, charges and commissions	31,282	1,310
Total	\$322,449	\$ 1,310

5. DUE FROM/TO OTHER FUNDS

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

FUND	Due From Other Funds	Due To Other Funds
General Fund	\$ 2,630	\$ ---
Tax Collector Agency Fund	---	2,800
Narcotics Seizure Fund	---	820
Immie Agency Fund	---	500
Proprietary Commissary Fund	569	---
Total	\$ 3,229	\$ 4,120

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1998	Additions	Deletions and Adjustments	Balance June 30, 1998
Buildings	\$ 47,098	\$ 30,822	\$ ---	\$ 77,920
Vehicles	593,338	142,781	128,830	607,289
Office furniture and equipment	144,738	18,843	8,891	174,690
Law enforcement weapons and equipment	543,323	330,323	18,436	855,210
Total	\$ 1,328,287	\$ 402,769	\$ 147,157	\$ 1,583,900

BOONEGARD PARISH SHERIFF
Dessider, Louisiana
Notes to Financial Statements

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS (Continued)

A summary of proprietary fund type equipment at June 30, 1988 follows:

Commissary Fund	
Buildings	\$ 3,190
Office equipment	<u>12,985</u>
Total	\$ 16,175
Less:	
Accumulated depreciation	<u>(14,342)</u>
Net	\$ 1,833

7. PENSION PLAN

Substantially all employees of the Boonegard Parish Sheriff's office are members of the 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 55 with at least 32 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 32 but less than 35 years, 2.75 per cent for each year if total service is at least 35 but less than 38 years, and 3 per cent for each year if total service is at least 38 years (Act 1117 of 1980 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 joined 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 benefit 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 30 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 by state statute.

BOURGEOIS PARISH SHERIFF
Bossier, Louisiana
Notes to Financial Statements

7. PENSION PLAN (Continued)

The System issues an annual publicly available 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 3183, Monroe, Louisiana 71229, or by calling (318) 362-3191.

Funding Policy - Plan members are required by statute to contribute 8.7 percent of their annual covered salary and the Bourgoin Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bourgoin 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 Bourgoin Parish Sheriff's contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$84,347, \$87,027, and \$80,558 respectively, equal to the required contributions for each year.

8. CHANGES IN AGENCY FUND BALANCES

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

	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
Agency funds:				
Cash bond fund	\$ 42,755	\$ 88,733	\$ 47,648	\$ 83,839
Criminal court				
Fund	18,348	481,318	384,941	114,725
Civil suit fund	1,783	387,174	357,875	1,998
Traffic court				
Fund	42,225	839,574	823,387	58,412
Narcotics seizure				
Fund	21,758	2,195	1,484	22,469
Tax collector	183,083	28,217,974	28,886,730	184,564
Income fund	2,825	317,288	315,822	2,291
Total	\$182,581	\$29,334,851	\$29,428,247	\$ 184,564

BOSSIERGARD PARISH SHERIFF
DeBossier, Louisiana
Notes to Financial Statements

9. TAXES PAID UNDER PROTEST

As of June 30, 1980, the sheriff was holding in escrow, taxes paid under protest in the amount of \$181,463, including interest earned on the escrow amount. A civil suit has been filed and litigation continues on the protested amount. In the event of an unfavorable outcome the protested taxes would not have a material effect on the accompanying general purpose financial statements and accordingly no provision for loss has been recorded.

10. LITIGATION AND CLAIMS

The sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the sheriff and his legal counsel the outcome of these lawsuits will not have a material effect on the accompanying general purpose financial statements and, accordingly, no provision for losses has been recorded.

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

The Bossiergard Parish Police Jury does not pay for any of the operating expenses of the sheriff. The parish police jury furnishes the sheriff with office space for the administration of his office and the collection of taxes levied by the various taxing districts of the parish.

In addition to the above the Parish Police Jury provides the sheriff with jail facilities, feeds prisoners and furnishes medical care for the parish prisoners as provided by law.

12. FEDERAL FINANCIAL ASSISTANCE

<u>FEDERAL DONOR/ PASS-THROUGH DONOR/ PROGRAM TITLE/ PROJECT NAME</u>	<u>CYFA NUMBER</u>	<u>ISSUES/ REPRESENTATIONS</u>
United States Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice/ Drug Control and Systems Improvement Formula Grant/		
Main-Jurisdictional Task Force	16-578	129,866
State Criminal Alien Assistance Program	---	65,239

BOAUREGARD PARISH SHERIFF
 Bogalusa, Louisiana
 NOTES TO FINANCIAL STATEMENTS

12. FEDERAL FINANCIAL ASSISTANCE (Continued)

<u>FEDERAL GRANTOR/ FICA-THROUGH GRANTOR/ PROGRAM TITLE/ PROJECT NAME</u>	<u>FY84 NUMBER</u>	<u>ISSUES/ RECEIVED/PAID</u>
Federal Emergency Management Agency/ Louisiana Military Department, Office of Emergency Preparedness Disaster Assistance/		
Boauregard Parish Civil Defense	83,316	<u>18,425</u>
Total		<u>\$ 110,848</u>

13. YEAR 2000 ISSUE - Y2K1

The Boauregard Parish Sheriff has its general ledger, tax collection, and general fixed assets computerized. The ad valorem tax program has been updated to handle the Y2K issue by the manufacturer of the software. The general ledger and sales tax programs have not been updated, but the Sheriff has obtained a quote from the manufacturer of the software and other software companies. The hardware that the Sheriff is currently using is also Y2K compliant.

The Boauregard Parish Sheriff is aware of the Y2K issue and has made plans to correct problems during the upcoming fiscal year.

SUPPLEMENTAL INFORMATION SCHEDULES

HOENESBOND PARISH SHERIFF

GENERAL FUND

GENERAL FUND

The general fund is the primary operating fund of the sheriff and receives most of the revenues derived by the sheriff from local sources (principally ad valorem taxes and sales tax commissions) and state sources (principally state revenue sharing). General fund expenditures represent the cost of general operations of the Sheriff's Department. The general fund is used to account for all financial resources and expenditures except those that are required to be accounted for in another fund.

DEASHEARD PARISH SHERIFF

Schedule I

GENERAL FUND
SCHEDULE OF REVENUES
Year Ended June 30, 1998REVENUES

Ad valorem taxes	\$ 1,539,224
Intergovernmental revenues:	
Federal grants:	
Drug Task Force	129,908
Office of Emergency Preparedness	15,485
State Criminal Alien Assistance	66,239
State grants:	
State supplemental pay	175,944
D.A.R.E.	26,123
Local funds:	
City of DeRidder	28,945
SW District Law Enforcement Planning Council, Inc.	8,385
Law Enforcement Training Division	108
Enhanced 911 Operations	26,892
Fees, charges, and commission for services:	
Commission on state revenue sharing	153,229
Commission on licenses and fines	125,123
Commission on sales tax and license collections	288,866
Commission on ad valorem taxes	2,187
Commission on fines and bonds	32,314
Commission on sales and seizures	2,384
Commission on judicial sales	84,317
Criminal, traffic and civil court fees	102,678
Court attendance fees	6,978
Transportation of prisoner fees	24,146
Feeding and keeping prisoner fees (parish)	75,695
Feeding and keeping prisoner fees (state and federal)	804,032
Tax notices and advertisement fees	16,045
Interest	24,778
Sale of assets	6,968
Rental income	5,808
Miscellaneous	322
Transfers in	898,082
Total revenues	\$ 4,342,224

HENDERSON PARKS SHERIFF

Schedule 2

GENERAL FUND
SCHEDULE OF EXPENDITURES
Year Ended June 30, 1998**GENERAL GOVERNMENT**

Taxes - tax collector:

Personnel services and related benefits	\$ 170,783
Materials, supplies and other charges	37,353
Training and travel	1,890
Capital outlay	6,545
Uniforms	<u>362</u>

Total - tax collector expense \$ 217,740

PUBLIC SAFETY

Administration:

Personnel services and related benefits	\$ 269,793
Materials, supplies and other charges	98,384
Training and travel	7,929
Capital outlay	44,369
Uniforms	<u>3,372</u>

Total - administration expenses \$ 423,908

Community Services:

Materials, supplies and other charges	\$ 19,543
Training and travel	<u>3,362</u>

Total - community service expense \$ 22,905

Civil Services:

Personnel services and related benefits	\$ 140,349
Materials, supplies and other charges	2,983
Training and travel	758
Uniforms	<u>312</u>

Total - civil services expense \$ 144,402

Criminal Investigation:

Personnel services and related benefits	\$ 1,189,361
Law enforcement supplies	39,131
Materials, supplies and other charges	37,895
Travel and Deputy training	19,354
Deputy uniforms	30,824
Informants	47,319
City/Criminal Apprehension Program	11,912
Capital outlay	<u>84,350</u>

Total - criminal investigation expense \$ 1,433,746
(Continued)

DEACONFIELD PARISH SHERIFF

Schedule 3

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 Year Ended June 30, 1990

Custody of Prisoners:	
Personal services and related benefits	\$ 891,324
Food	171,783
Prisoner welfare expense	2,414
Jail materials, supplies and other charges	89,458
Training and travel	7,529
Capital outlay	9,324
Transportation of prisoners	9,454
uniforms	<u>10,521</u>
total - custody of prisoners expense	<u>\$ 1,117,553</u>
Communications:	
Personal services	\$ 199,804
Materials, supplies and other charges	43,878
Training and travel	1,290
capital outlay	<u>23,586</u>
Total - communications expense	<u>\$ 268,558</u>
Automotive Services:	
Operations - gas, oil, maintenance and repairs	\$ 110,440
insurance	29,213
Capital outlay	<u>142,976</u>
total - automotive services expense	<u>\$ 282,629</u>
Total Expenditures	<u>\$ 3,818,331</u>
	(Concluded)

BEAUREGARD PARISH SHERIFF

AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. It also accounts for collection of bonds, fines and cost, and payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 29 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.

INMATE FUND

The Inmate Fund accounts for money deposited by prison inmates while incarcerated in the Beauregard Parish Jail. Withdrawals are made for purchases from the jail commissary. Any balance remaining to the credit of the prisoner is refunded upon release or transfer to another prison.

ROBERTSON FOWLER SHERIFF

FINANCIAL FUND TYPE - AGENCY FUNDS
 COMBINING BALANCE SHEET
 June 30, 1998

<u>ASSETS</u>	<u>CASH BOND FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>CIVIL SUIT FUND</u>
Cash	\$ 83,833	\$ 34,827	\$ 1,300
 <u>LIABILITIES</u>			
Due to taxing bodies and others	\$ 83,833	\$ 34,827	\$ 1,300
Due to general fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total liabilities	\$ 83,833	\$ 34,827	\$ 1,300

Schedule 3

<u>TRAFFIC COUNT FUND</u>	<u>NARCOTICS SEIZURE FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
\$ 18,282	\$ 22,542	\$ 182,245	\$ 9,812	\$ 332,879
\$ 18,282	\$ 21,929	\$ 182,245	\$ 9,812	\$ 332,268
---	623	2,022	---	2,625
<u>\$ 18,282</u>	<u>\$ 22,542</u>	<u>\$ 182,245</u>	<u>\$ 9,812</u>	<u>\$ 332,879</u>

BONNEGARD PARISH SHERIFF

**FINANCIAL FUND TYPE - AGENCY FUNDS
SCHEDULE OF CHANGES IN DEPOSIT
BALANCE BY FUND
Year Ended June 30, 1994**

	<u>CASH BOND</u>	<u>CRIMINAL</u>	<u>CIVIL</u>
	<u>FUND</u>	<u>COURT</u>	<u>SUIT</u>
	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
BALANCE AT BEGINNING			
OF YEAR	\$ 42,755	\$ 18,248	\$ 1,783
ADDITIONS			
Deposits			
Sheriff's sales	\$ ---	\$ ---	\$ 110,841
Bonds	80,542	---	---
Fines and costs	---	401,310	---
Seizure funds	---	---	---
Prison inmates	---	---	---
Taxes, fees, etc.			
paid to tax collector	---	---	---
Garnishments	---	---	47,138
Interest earned	150	---	---
Total additions	<u>\$ 80,732</u>	<u>\$ 401,310</u>	<u>\$ 157,979</u>
Subtotal	<u>\$ 123,487</u>	<u>\$ 419,558</u>	<u>\$ 315,762</u>
DEDUCTIONS			
Taxes, fees, etc.			
distributed to			
taxing bodies	\$ ---	\$ ---	\$ ---
Deposits settled to			
Sheriff's general fund	---	28,862	114,978
Clerk of court	---	18,574	18,507
Police jury	---	223,928	---
district attorney	---	44,243	---
Indigent defender	---	35,491	---
Attorneys, litigants,			
appraisers, etc.	---	---	19,952
Garnishments	---	---	43,693
Other settlements	---	---	158,068
Crime laboratory	---	10,352	---
Crime victim reparations	---	15,782	---
Refunds	45,188	1,085	377
Income-withdrawals for			
purchase of merchandise	---	---	---
Interfund transfers	3,458	---	---
Department of Public Safety	---	3,144	---
Forfeiture judgments	---	---	---

TRAFFIC COURT FUND	MARSHALLS SEIZURE FUND	TAX COLLECTOR FUND	INMATE FUND	TOTAL
\$ 42,225	\$ 21,758	\$ 143,061	\$ 5,835	\$ 295,583
\$ ---	\$ ---	\$ ---	\$ ---	\$ 318,841
639,574	---	---	---	1,049,884
---	1,575	---	---	1,575
---	---	---	117,988	117,988
---	---	28,117,874	---	28,117,874
---	---	---	---	47,333
---	---	---	---	810
<u>663,574</u>	<u>\$ 2,153</u>	<u>28,117,874</u>	<u>\$ 117,988</u>	<u>\$ 28,724,859</u>
<u>663,728</u>	<u>\$ 23,911</u>	<u>28,291,835</u>	<u>\$ 123,735</u>	<u>\$ 28,699,443</u>
\$ ---	\$ ---	\$28,699,770	\$ ---	\$28,699,770
52,701	---	---	---	199,541
55,308	---	---	---	60,289
193,128	---	---	---	416,857
198,973	---	---	---	354,236
138,113	---	---	---	160,684
---	---	---	---	19,953
---	---	---	---	43,883
---	---	---	---	159,868
26,305	---	---	---	36,487
3,728	---	---	---	19,436
3,628	1,123	---	40,727	90,888
---	---	---	73,195	73,195
---	---	---	---	2,459
---	---	---	---	3,184
---	283	---	---	283

(Continued)

BOURBON PARISH SHERIFF

FINANCIAL FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCES BY FUNDS
 Year Ended June 30, 1997

	<u>CASH BOND</u> <u>FUND</u>	<u>CRIMINAL</u> <u>COURT</u> <u>FUND</u>	<u>CIVIL</u> <u>SUIT</u> <u>FUND</u>
REDUCTIONS (contd.)			
OIG	\$ ---	\$ 2,450	\$ ---
Act 563 Iss	---	2,449	---
Traumatic Injury Trust Fund	---	2,480	---
Thirty-sixth Judicial district Chief Justice Expense Fund	---	4,175	---
Total reductions	\$ 47,588	\$ 104,941	\$ 157,525
BALANCE AT END OF YEAR	\$ 81,823	\$ 34,827	\$ 1,388

<u>TRAFFIC COURT FUND</u>	<u>PROSECUTOR SEIZURE FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
\$ 18,433	\$ ---	\$ ---	\$ ---	\$ 18,433
18,341	---	---	---	18,341
18,458	---	---	---	18,458
<u>15,689</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>15,689</u>
\$22,507	\$ 1,914	\$28,095,770	\$ 113,932	\$28,624,767
\$ 58,292	\$ 22,548	\$ 185,268	\$ 8,813	\$ 275,679

(Continued)

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1987 to June 30, 1988

<u>UNSETTLED BALANCES AT JUNE 30, 1987</u>	\$ 163,861
<u>COLLECTIONS</u>	
Ad valorem taxes:	
Beauregard Parish	\$ 12,630,988
City of DeRidder	371,711
Interest earned on:	
Delinquent taxes	
Beauregard Parish	7,840
City of DeRidder	840
Licenses	10,845
Fines and fees	3,270
Occupational and chain store licenses:	
Beauregard Parish	90,872
City of DeRidder	150,811
Town of Merryville	46,388
Angling, hunting, and trapping licenses	14,381
State revenue sharing	697,889
Tax notices, etc.	18,888
Fire protection assessment (Act 145 of 1987)	10,718
Gaming licenses (retrov)	180,915
Sales tax:	
City of DeRidder	3,711,715
Beauregard Parish School Board	4,436,785
Beauregard Parish Police Jury	3,844,883
Town of Merryville	187,889
Sheriff	831,542
Back taxes	17,252
Protested taxes	36,758
Tax sale redemptions	17,321
Louisiana tax commission assessment fee	3,072
Transfer from general fund	<u>1,588</u>
 Total collections	 <u>\$ 28,137,974</u>
 Total	 <u>\$ 28,301,835</u>

(Continued)

DEPARTMENT PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
 DeCadeville, Louisiana

Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year July 1, 1997 to June 30, 1998

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 191,844
Louisiana Department of Agriculture and Forestry	19,684
Louisiana Tax Commission	3,994
Deasopard Parish:	
Police Jury	6,559,845
School Board	12,886,977
Waterworks districts	318,708
Library	289,721
Sheriff	2,384,877
Assessor	228,669
Clerk of Court	424
Fire districts	256,911
Sales tax audit fees	183,237
Pension funds	134,558
Town of Merryville	133,731
City of DeCadeville	4,486,813
Mefards	<u>48,813</u>
 Total	 \$ 21,195,710

UNSETTLED BALANCES AT JUNE 30, 1998
ARE TO TAXING BUREAU AND OTHERS

\$ 185,283

(Concluded)

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

BERKSHIRE PARTER SHERIFF
GENERAL FIXED ASSETS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
Year ended June 30, 1998

	<u>Buildings</u>	<u>Office Furniture & Equipment</u>
General Fixed Assets Beginning	\$ 47,896	\$ 168,700
Additions	30,632	15,963
Deletions	<u>---</u>	<u>(5,021)</u>
 General Fixed Assets Ending	 \$ <u>78,528</u>	 \$ <u>179,642</u>

Schedule B

<u>Criminal Investigation</u>	<u>Custody of Prisoners</u>	<u>Communications</u>	<u>Automotive</u>	<u>Total</u>
\$ 145,313	\$ 47,853	\$ 149,156	\$ 593,308	\$1,345,286
48,353	10,738	65,349	143,791	368,231
<u>(14,852)</u>	<u>(1,811)</u>	<u>---</u>	<u>(112,822)</u>	<u>(135,222)</u>
<u>\$ 178,814</u>	<u>\$ 56,780</u>	<u>\$ 314,505</u>	<u>\$ 624,277</u>	<u>\$1,389,712</u>

BERKSHIRE PARISH SHERIFF

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended June 30, 1998

Prior Audit Findings

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 7).

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year ended June 30, 1998

Audit Finding No. 1

Initial occurrence - June 30, 1997

Other Comments and RecommendationsUncollateralized Bank BalancesFindings:

The sheriff had \$202,110 in interest bearing deposits at one financial institution at June 30, 1997. The financial institution did not have any securities pledged and therefore provided only \$100,000 of FDIC coverage for the balances. This left \$102,110 uncollateralized at June 30, 1997 which is a violation of state law.

Corrective action taken - Yes

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"**

Mr. M. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Sheriff, as of and for the year ended June 30, 1998, and have issued my report thereon dated December 11, 1998. I conducted my audit in accordance with generally accepted auditing standards and GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Beauregard Parish Sheriff's general purpose 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Bossiergard Parish Sheriff
Bossiergard, Louisiana
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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 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Bossiergard Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Winkler, CPA
Bossiergard, Louisiana
December 11, 1988