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**MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the audited, or reviewed, 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 1-12-00

**VERNON R
COON**

CERTIFIED PUBLIC ACCOUNTANT

**MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules**

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Independent Auditor's Report

MOREHOUSE PARISH SHERIFF Bastrop, Louisiana

I have audited the general purpose financial statements of the Morehouse Parish Sheriff, a component unit of the Morehouse Parish Police Jury, as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Morehouse Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Morehouse Parish Sheriff as of June 30, 1999, 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, including the schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Morehouse Parish Sheriff. Such information, except for the schedule on the year 2000 issue which is marked unaudited, 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.

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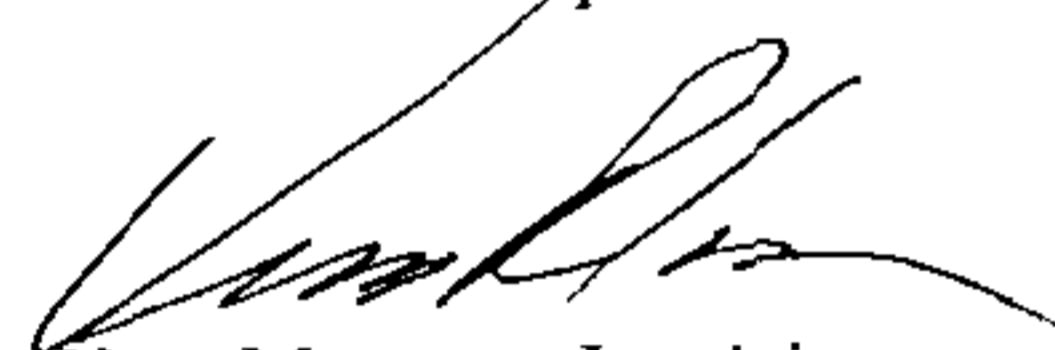
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MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana
Independent Auditor's Report,
June 30, 1999

The year 2000 supplementary information on page 29 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Morehouse Parish Sheriff is or will be year 2000 compliant, that the Morehouse Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which the Morehouse Parish Sheriff does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued a report dated October 4, 1999, on my consideration of the Morehouse Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



West Monroe, Louisiana
October 4, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

MOREHOUSE PARISH SHERIFF
 Bastrop, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND-TYPE - AGENCY FUNDS	...ACCOUNT GROUPS... GENERAL FIXED ASSETS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS		GENERAL LONG-TERM DEBT	GENERAL LONG-TERM DEBT	
ASSETS						
Cash and cash equivalents	\$386,354	\$738,538	\$261,726			\$1,386,618
Receivables	244,498	401,912				646,410
Due from other funds	232,676	825				233,501
Due from employees	5,425					5,425
Inventory			7,410			7,410
Other assets	150					150
Buildings and equipment				\$4,347,248		4,347,248
Amount to be provided for retirement of general long-term debt					\$2,792,722	2,792,722
TOTAL ASSETS	<u>\$869,103</u>	<u>\$1,141,275</u>	<u>\$269,136</u>	<u>\$4,347,248</u>	<u>\$2,792,722</u>	<u>\$9,419,484</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$45,174	\$14,687	\$2,658			\$62,519
Payroll deductions payable	4,140					4,140
Due to other funds		231,028	2,473			233,501
Due to inmates			18,430			18,430
Due to taxing bodies and others			245,575			245,575
Capital leases payable					\$2,972	2,972
Compensated absences payable					66,154	66,154
Loan payable					2,723,596	2,723,596
Total Liabilities	<u>49,314</u>	<u>245,715</u>	<u>269,136</u>	<u>NONE</u>	<u>2,792,722</u>	<u>3,356,887</u>

Fund Equity:				
Investment in general fixed assets		\$4,347,248		4,347,248
Fund balances:				
Unreserved - undesignated	819,789			<u>1,715,349</u>
Total Fund Equity	<u>819,789</u>	<u>4,347,248</u>	<u>NONE</u>	<u>6,062,597</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$869,103</u>	<u>\$1,141,275</u>	<u>\$269,136</u>	<u>\$9,419,484</u>
		<u>\$4,347,248</u>	<u>\$2,792,722</u>	

The accompanying notes are an integral part of this statement.

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended June 30, 1999

GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES						
Taxes:						
Ad valorem	\$526,000	\$527,347	\$1,347			
Sales	1,334,000	1,327,544	(6,456)			
Intergovernmental revenues:						
Federal funds - federal grants	199,855	295,118	95,263	\$50,000	\$50,425	\$425
State funds:						
State revenue sharing (net)	97,000	95,090	(1,910)			
State supplemental pay	254,000	254,365	365			
Other state grants	190,700	187,971	(2,729)	45,000	46,043	1,043
Local grants		320	320	16,667	16,667	
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	61,600	69,502	7,902			
Civil and criminal fees	125,000	128,252	3,252			
Court attendance	2,600	2,432	(168)			
Feeding and transporting prisoners				3,565,000	3,662,370	97,370
Forfeitures				76		(76)
Tax notices, etc.	28,000	32,662	4,662			
Use of money and property	8,000	9,699	1,699	187,575	204,738	17,163
Other revenues	1,556	1,635	79	44,750	21,526	(23,224)
Total revenues	<u>2,828,311</u>	<u>2,931,937</u>	<u>103,626</u>	<u>3,909,068</u>	<u>4,001,769</u>	<u>92,701</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services and related benefits	2,361,100	2,194,288	166,812	2,260,600	2,260,529	71
Operating services	350,000	349,316	684	324,298	327,771	(3,473)
Materials and supplies	230,000	212,686	17,314	707,000	695,040	11,960
Travel and other charges	154,220	33,760	120,460	34,820	12,223	22,597
Debt service		964	(964)	300,000	291,227	8,773
Capital outlay	70,000	66,730	3,270	71,807	56,831	14,976
Intergovernmental		55,512	(55,512)			
Total expenditures	<u>3,165,320</u>	<u>2,913,256</u>	<u>252,064</u>	<u>3,698,525</u>	<u>3,643,621</u>	<u>54,904</u>

(Continued)

MOREHOUSE PARISH SHERIFF
 Bastrop, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual

GENERAL FUND.....		 SPECIAL REVENUE FUNDS.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$337,009)</u>	<u>\$18,681</u>	<u>\$355,690</u>	<u>\$210,543</u>	<u>\$358,148</u>	<u>\$147,605</u>
OTHER FINANCING SOURCES						
Operating transfer in	159,000	159,000				
Operating transfer out				(159,000)	(159,000)	
Sale of fixed assets	1,467	1,467				
Insurance recovery	<u>6,985</u>	<u>6,985</u>				
Total other financing sources	<u>167,452</u>	<u>167,452</u>	<u>NONE</u>	<u>(159,000)</u>	<u>(159,000)</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(169,557)</u>	<u>186,133</u>	<u>355,690</u>	<u>51,543</u>	<u>199,148</u>	<u>147,605</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>633,656</u>	<u>633,656</u>		<u>696,660</u>	<u>696,412</u>	<u>(248)</u>
FUND BALANCES AT END OF YEAR	<u>\$464,099</u>	<u>\$819,789</u>	<u>\$355,690</u>	<u>\$748,203</u>	<u>\$895,560</u>	<u>\$147,357</u>

(Concluded)

The accompanying notes are an integral part of this statement.

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
Notes to the Financial Statements
As of and For the Year Ended June 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Morehouse Parish Police Jury is the financial reporting entity for Morehouse 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 Morehouse Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

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

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

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

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

Governmental Funds:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary sources of revenue are an ad valorem tax and a sales tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

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

Fiduciary Funds - Agency Fund Type

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

C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. *General fixed assets provided by the police jury are not recorded in the general fixed assets account group.* Approximately 17 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 83 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

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

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting the governmental fund type. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach 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.

MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

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

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

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

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

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid, proceeds from sales of fixed assets and insurance recoveries are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting except for the exclusion of amounts for other financing sources and debt service, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

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

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

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the sheriff has cash and cash equivalents (book balances) totaling \$1,386,618 as follows:

Demand deposits	\$1,026,232
Petty Cash	500
Time deposits	<u>359,886</u>
Total	<u>\$1,386,618</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1999, are secured as follows:

Bank Balances	<u>\$1,669,139</u>
Federal deposit insurance	\$390,082
Pledged securities(uncollateralized)	<u>2,700,509</u>
Total	<u>\$3,090,591</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

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

G. VACATION AND SICK LEAVE

Employees of the sheriff's office earn from 14 to 17 days of vacation leave each year, depending on length of service. Employees normally take vacation leave during the year it is earned. Employees earn 15 days of sick leave annually, plus one day for each year of service. Employees are not paid for accumulated sick leave upon termination of service. At June 30, 1999, there are no accumulated or vested leave benefits for vacation or sick leave which require accrual.

II. SALES AND USE TAXES

In October of 1998, voters of the parish approved a one-half of one per cent (½ %) sales and use tax. The proceeds of the tax, after paying reasonable and necessary costs of collection, is dedicated to operation of the law enforcement district. The tax is for a period of ten years and expires in January, 2009. The sheriff has entered into an agreement with the Morehouse Parish School Board for collection of the tax. For its services, the school board receives a one and one-half per cent (1.5 %) collection fee.

**I. TOTAL COLUMN ON
COMBINED STATEMENTS**

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

II. RISK MANAGEMENT

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

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

2. LEVIED TAX

As provided by Louisiana Revised Statute 33:9001, a law enforcement district has been created for the purpose of providing financing to the office of the sheriff of Morehouse Parish. Louisiana Revised Statute 33:9003 requires the district to levy a tax on the assessed valuation of all property appearing on the 1977 and subsequent tax rolls in an amount that would produce for the district in the initial year the same revenue as that estimated to be produced by the sheriff's commission on ad valorem taxes for the fiscal year 1976-77. For the 1998 tax roll, the district levied 5.38 mills.

3. RECEIVABLES

The following is a summary of receivables at June 30, 1999:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Sales tax	\$95,000		\$95,000
Intergovernmental revenues:			
Federal grants - federal revenue	94,193	\$27,145	121,338
State grants:			
State supplemental pay	22,940		22,940
Other state grants	31,240		31,240
Fees, charges, and commissions for services -			
Feeding and keeping prisoners		361,884	361,884
Use of money and property		12,276	12,276
Other revenue	<u>1,125</u>	<u>607</u>	<u>1,732</u>
Total	<u>\$244,498</u>	<u>\$401,912</u>	<u>\$646,410</u>

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1999, are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$232,676	
Detention Center Special Revenue Fund	825	\$231,028
Agency Funds:		
Criminal Fund		297

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

	<u>Due From</u>	<u>Due To</u>
Civil Fund		\$788
Tax Collector		563
Jail Annex Inmate Commissary		495
Detention Center Inmate Commissary		330
Total	<u>\$233,501</u>	<u>\$233,501</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

	<u>Sheriff's Office</u>	<u>Detention Center</u>	<u>Total</u>
Balance, June 30, 1998	\$810,730	\$3,395,638	\$4,206,368
Additions	89,278	51,602	140,880
Deletions	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
Balance, June 30, 1999	<u>\$900,008</u>	<u>\$3,447,240</u>	<u>\$4,347,248</u>

Additions for the year ended June 30, 1999 include \$17,319 of donated assets.

6. PENSION PLAN

Substantially all employees of the Morehouse 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-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980). 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 12 years of service and

MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

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 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 Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Morehouse Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Morehouse 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 Morehouse Parish Sheriff's contributions to the System for the years ended June 30, 1999, 1998, and 1997 were \$161,320, \$137,627, and \$150,262, respectively, equal to the required contributions for each year.

7. CAPITAL LEASE

The sheriff records items under capital leases as an asset and an obligation in the accompanying financial statements. At June 30, 1999, the sheriff has one capital leases in effect for office equipment. The lease has an original recorded amount of \$3,650. Lease obligations are retired from the General Fund. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1999:

<u>Year</u>	
2000	\$1,445
2001	1,445
2002	482
Total minimum lease payments	<u>3,372</u>
Less amount representing interest	<u>(400)</u>
Present value of net minimum lease payments	<u><u>\$2,972</u></u>

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

8. CHANGES IN GENERAL LONG-TERM DEBT

During the year ended June 30, 1998, the sheriff entered into a loan agreement for \$2,915,000. The proceeds of this loan were used to payoff an existing loan with Farmers Home Administration. The original loan was used for construction and furnishing of the detention center in Morehouse parish. All debt retirement payments on the loan are made from the Detention Center special revenue fund. The following is a summary of the changes in long-term debt during the year:

	<u>Compensated Absences</u>	<u>Bank Loan</u>	<u>Capital Lease</u>	<u>Total</u>
Long-term obligations at June 30, 1998	\$83,729	\$2,853,032	NONE	\$2,936,761
Additions	68,984		3,650	72,634
Deductions	(77,779)	(129,436)	(678)	(207,893)
Adjustment*	<u>(8,780)</u>			<u>(8,780)</u>
Long-term obligations at June 30, 1999	<u>\$66,154</u>	<u>\$2,723,596</u>	<u>\$2,972</u>	<u>\$2,792,722</u>

* The adjustment is for the purpose of adjusting amounts for compensatory time resulting from the differences between beginning and ending rates of pay.

The annual requirements to amortize the loan balance outstanding at June 30, 1999, including interest of \$1,207,972 are as follows.

<u>Year ending June 30,</u>	
2000	\$291,227
2001	291,227
2002	291,227
2003	291,227
2004 - 2008	1,456,136
2009 - 2013	<u>1,310,524</u>
Total	<u>\$3,931,568</u>

9. CHANGES IN AGENCY FUND BALANCES

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

MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Notes to the Financial Statements (Continued)

	<u>Tax Collector Fund</u>	<u>Criminal Fund</u>	<u>Civil Fund</u>	<u>Jail Annex Inmate Commissary</u>	<u>Detention Center Inmate Commissary Fund</u>	<u>Total</u>
Balance, July 1, 1998	\$39,706	\$80,773	NONE	\$15,238	\$16,754	\$152,471
Additions	7,455,290	503,295	\$406,348	121,379	173,238	8,659,550
Reductions	<u>(7,413,308)</u>	<u>(445,474)</u>	<u>(406,348)</u>	<u>(112,964)</u>	<u>(169,922)</u>	<u>(8,548,016)</u>
Balance June 30, 1999	<u>\$81,688</u>	<u>\$138,594</u>	<u>NONE</u>	<u>\$23,653</u>	<u>\$20,070</u>	<u>\$264,005</u>

10. LITIGATION AND CLAIMS

At June 30, 1999, the Morehouse Parish Sheriff is involved in several lawsuits. In the opinion of legal counsel, resolution of these lawsuit will not result in any liability in excess of insurance coverage.

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

The Morehouse 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 Morehouse Parish Police Jury.

12. JOINT VENTURE

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

SUPPLEMENTAL INFORMATION SCHEDULES

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1999

GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Grant Special Revenue Fund

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

Detention Center Special Revenue Fund

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

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

Combining Balance Sheet, June 30, 1999

	<u>GRANT FUNDS</u>	<u>DETENTION CENTER FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	\$13,248	\$725,290	\$738,538
Receivables	27,145	374,767	401,912
Due from other funds		825	825
TOTAL ASSETS	<u>\$40,393</u>	<u>\$1,100,882</u>	<u>\$1,141,275</u>
LIABILITIES			
Accounts payable		\$14,687	\$14,687
Due to other funds		231,028	231,028
Total liabilities	NONE	245,715	245,715
Fund Equity - fund balance - unreserved - undesignated	<u>\$40,393</u>	<u>855,167</u>	<u>895,560</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$40,393</u>	<u>\$1,100,882</u>	<u>\$1,141,275</u>

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

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1999

	GRANT FUND	DETENTION CENTER FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Intergovernmental revenues:			
Federal funds - federal grants	\$50,425		\$50,425
State grants	46,043		46,043
Local grants	16,667		16,667
Fees, charges, and commissions for services -			
Feeding prisoners		\$3,662,370	3,662,370
Use of money and property	92	204,646	204,738
Other revenue	9,275	12,251	21,526
Total revenues	<u>122,502</u>	<u>3,879,267</u>	<u>4,001,769</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	84,321	2,176,208	2,260,529
Operating services	27,412	300,359	327,771
Materials and supplies	6,599	688,441	695,040
Travel and other charges	978	11,245	12,223
Debt service		291,227	291,227
Capital outlay	5,229	51,602	56,831
Total expenditures	<u>124,539</u>	<u>3,519,082</u>	<u>3,643,621</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(2,037)	360,185	358,148
OTHER FINANCING SOURCES (USES)			
Operating transfer out		(159,000)	(159,000)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USES	(2,037)	201,185	199,148
FUND BALANCES AT BEGINNING OF YEAR	<u>42,430</u>	<u>653,982</u>	<u>696,412</u>
FUND BALANCES AT END OF YEAR	<u>\$40,393</u>	<u>\$855,167</u>	<u>\$895,560</u>

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1999

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

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

CRIMINAL FUND

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

CIVIL FUND

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

JAIL ANNEX INMATE COMMISSARY FUND

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

DETENTION CENTER INMATE COMMISSARY FUND

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

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

	<u>TAX COLLECTOR FUND</u>	<u>CRIMINAL FUND</u>	<u>CIVIL FUND</u>	<u>JAIL ANNEX INMATE COMMISSARY</u>	<u>DETENTION CENTER INMATE COMMISSARY</u>	<u>TOTAL</u>
ASSETS						
Cash and cash equivalents	\$82,251	\$138,891	\$788	\$23,042	\$16,754	\$261,726
Inventory				3,375	4,035	7,410
TOTAL ASSETS	<u>\$82,251</u>	<u>\$138,891</u>	<u>\$1,178</u>	<u>\$26,417</u>	<u>\$20,789</u>	<u>\$269,136</u>
LIABILITIES						
Accounts payable				\$2,269	\$389	\$2,658
Due to other funds	\$563	\$297	\$788	495	330	2,473
Due to Inmates				10,424	8,006	18,430
Due to taxing bodies and others	<u>81,688</u>	<u>138,594</u>		<u>13,229</u>	<u>12,064</u>	<u>245,575</u>
TOTAL LIABILITIES	<u>\$82,251</u>	<u>\$138,891</u>	<u>\$788</u>	<u>\$26,417</u>	<u>\$20,789</u>	<u>\$269,136</u>

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1999

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	JAIL ANNEX INMATE COMMISSARY	DETENTION CENTER INMATE COMMISSARY	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>\$39,706</u>	<u>\$80,773</u>	NONE	<u>\$15,238</u>	<u>\$16,754</u>	<u>\$152,471</u>
ADDITIONS						
Deposits:						
Ad valorem taxes:						
Current year	6,454,347					6,454,347
Prior year	5,104					5,104
Ad valorem taxes paid under protest	43,580					43,580
State Revenue Sharing	670,281					670,281
Sportsman licenses	147,699					147,699
Occupational licenses	34,628					34,628
Video Poker licenses	2,250					2,250
Beer and Liquor licenses	8,510					8,510
Interest on:						
NOW accounts	7,642					7,642
Delinquent taxes	7,893					7,893
License account	563					563
Protested taxes held in escrow	1,980					1,980
Redemptions	47,220					47,220
Tax notices, etc.	23,115					23,115
Appearance bonds, fines, etc.		503,255				503,255
Sales			\$328,912	12,477	19,714	361,103
Garnishments			77,436			77,436
Other additions	478	40		108,902	153,524	262,944
Total additions	<u>7,455,290</u>	<u>503,295</u>	<u>406,348</u>	<u>121,379</u>	<u>173,238</u>	<u>8,659,550</u>
Total	<u>7,494,996</u>	<u>584,068</u>	<u>406,348</u>	<u>136,617</u>	<u>189,992</u>	<u>8,812,021</u>
REDUCTIONS						
Deposits settled to:						
Clerk of Court		22,219	17,290			39,509
Witnesses and appraisers			3,750			3,750
Louisiana Department of Forestry	9,475					9,475
Louisiana Dept. of Wildlife & Fisheries	125,443					125,443
Louisiana Tax Commission	2,459					2,459
Tensas Basin Levee District	101,704					101,704

(Continued)

MOREHOUSE PARISH SHERIFF
 Bastrop, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Combining Schedule of Changes in Unsettled
 Balances Due to Taxing Bodies and Others

	TAX COLLECTOR FUND	CRIMINAL FUND	CIVIL FUND	JAIL. ANNEX INMATE COMMISSARY	DETENTION CENTER INMATE COMMISSARY	TOTAL
REDUCTIONS (Contd.)						
Deposits settled to (Contd.):						
Morehouse Parish:						
Assessor	\$345,581					\$345,581
Police Jury	2,245,860	\$135,796				2,381,656
School Board	2,944,024					2,944,024
Sheriff	682,390	37,312	\$90,649			810,351
Library	341,565					341,565
Ward 2 Fire District No. 1	57,327					57,327
Ward 5 Fire District No. 1	23,044					23,044
Ward 6 Fire District No. 1	66,987					66,987
Ward 8 Fire District No. 1	20,458					20,458
Ward 10 Fire District No. 1	20,678					20,678
Bastrop Fire District No. 2	346,747					346,747
Bastrop Cemetary	19,060					19,060
Bonne Idee Drainage District	7,135					7,135
City of Bastrop	40					40
Pension Funds	17,667					17,667
Refunds	35,660					35,660
Inmate expenses				\$10,748	\$20,098	30,846
Litigants			274,237			274,237
Other settlements	4	250,147	20,421	102,216	149,824	522,612
Total reductions	<u>7,413,308</u>	<u>445,474</u>	<u>406,348</u>	<u>112,964</u>	<u>169,922</u>	<u>8,548,016</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR						
	<u>\$81,688</u>	<u>\$138,594</u>	<u>NONE</u>	<u>\$23,653</u>	<u>\$20,070</u>	<u>\$264,005</u>

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended June 30, 1999

YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Morehouse Parish Sheriff has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the sheriff's office. The sheriff has identified the following system requiring 2000 remediation; a financial reporting system. All testing and validation of this system has been performed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the sheriff is or will be Year 2000 ready, that the sheriff's remediation efforts will be successful in whole or part, or that parties with whom the sheriff does business will be year 2000 ready.

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

MOREHOUSE PARISH SHERIFF Bastrop, Louisiana

I have audited the general purpose financial statements of the Morehouse Parish Sheriff, a component unit of the Morehouse Parish Police Jury, as of and for the year ended June 30, 1999 and have issued my report thereon dated October 4, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Morehouse Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Morehouse Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 1999

This report is intended solely for the information and use of the Morehouse Parish Sheriff, management of the sheriff's office, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'V. R. ...', written in a cursive style.

West Monroe, Louisiana

October 4, 1999



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana

Compliance

I have audited the compliance of the Morehouse Parish Sheriff with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 1999. Morehouse Parish Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Morehouse Parish Sheriff. My responsibility is to express an opinion on the Morehouse Parish Sheriff's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Morehouse Parish Sheriff's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Morehouse Parish Sheriff's compliance with those requirements.

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MOREHOUSE PARISH SHERIFF

Bastrop, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

June 30, 1999

In my opinion, Morehouse Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of the Morehouse Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Morehouse Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Morehouse Parish Sheriff, management of the sheriff's office, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana

October 4, 1999

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Morehouse Parish Sheriff.
2. No instances of noncompliance material to the financial statements of Morehouse Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Morehouse Parish Sheriff expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Morehouse Parish Sheriff are reported.
7. The Office of Community Oriented Policing Services (COPS) grant (CFDA 16.710) was tested as a major program.
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Morehouse Parish Sheriff was not determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF JUSTICE			
Direct program - Office of Community Oriented Policing Services (COPS)	16.710	95-CF-WX-5457	\$266,436
Direct program - Local Law Enforcement Block Grant	16.592	97LBVX2681	11,293
Direct program - Law Enforcement Equipment	16.592	97-Z2-Z.1C-0612	12,465
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice: Multi-Jurisdictional Drug Task Force Program	16.579	98-B2-B.02-0H14	<u>50,425</u>
Total United States Department of Justice			<u>340,619</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Emergency Management - State and Local Assistance	83.534	N/A	<u>4,924</u>
Total Federal Financial Assistance			<u><u>\$345,543</u></u>

Footnote:

(1) The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.

**MOREHOUSE PARISH SHERIFF
Bastrop, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999**

There were no audit findings reported in the audit for the year ended June 30, 1998.