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**UNION PARISH SHERIFF
Farmerville, 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 the 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 SEP 01 1999

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

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**UNION PARISH SHERIFF
Farmerville, Louisiana**

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With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
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UNION PARISH SHERIFF
Farmerville, 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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UNION PARISH SHERIFF
Farmerville, Louisiana
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Independent Auditor's Report

HONORABLE ROBERT G. "BOB" BUCKLEY
UNION PARISH SHERIFF
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Sheriff, a component unit of the Union 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 Union 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 above present fairly, in all material respects, the financial position of the Union 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.

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PRACTICE LIMITED TO
GOVERNMENTAL
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UNION PARISH SHERIFF
Farmerville, Louisiana
Independent Auditor's Report,
June 30, 1999

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Union 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.

The year 2000 supplementary information on page 25 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 Union Parish Sheriff is or will be year 2000 compliant, that the Union Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which the Union Parish Sheriff does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated August 10, 1999, on my consideration of the Union 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
August 10, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

UNION PARISH SHERIFF
Farmerville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	..ACCOUNT GROUPS..		TOTAL (MEMORANDUM ONLY)
			GENERAL FIXED ASSETS	GENERAL LONG- TERM DEBT	
ASSETS					
Cash	\$840,390	\$64,843			\$905,233
Receivables	105,581				105,581
Due from criminal fund	1,633				1,633
Due from others	1,413				1,413
Office furnishings and equipment			\$899,151		899,151
Amount to be provided for retirement of general long-term debt				\$15,721	15,721
TOTAL ASSETS	\$949,017	\$64,843	\$899,151	\$15,721	\$1,928,732
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$15,019				\$15,019
Payroll deductions payable	10,450				10,450
Due to general fund		\$1,633			1,633
Cash bonds		36,649			36,649
Compensatory time payable				\$15,721	15,721
Due to taxing bodies and others		26,561			26,561
Total Liabilities	25,469	64,843	NONE	15,721	106,033
Fund Equity:					
Investment in general fixed assets			\$899,151		899,151
Fund balance - unreserved - undesignated	923,548				923,548
Total Fund Equity	923,548	NONE	899,151	NONE	1,822,699
TOTAL LIABILITIES AND FUND EQUITY	\$949,017	\$64,843	\$899,151	\$15,721	\$1,928,732

The accompanying notes are an integral part of this statement.

UNION PARISH SHERIFF
Farmerville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes:			
Ad valorem	\$284,000	\$302,981	\$18,981
Sales	800,000	830,174	30,174
Intergovernmental revenues:			
Federal grants - federal revenue	54,700	98,328	43,628
State grants:			
State revenue sharing (net)	104,000	106,047	2,047
State supplemental pay	81,000	82,199	1,199
Video Poker	5,500	6,325	825
Other state grants	20,500	23,624	3,124
Local grants	3,500	4,000	500
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	30,000	31,556	1,556
Civil and criminal fees	100,000	109,162	9,162
Court attendance	2,400	4,175	1,775
Transportation of prisoners	1,750	2,317	567
Tax notices, etc.	7,450	17,626	10,176
Bond Fees	18,000	18,792	792
Accident reports	2,500	2,809	309
Other		298	298
Use of money and property	34,000	39,572	5,572
Miscellaneous	2,000	2,789	789
Total revenues	1,551,300	1,682,774	131,474
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,030,000	1,002,671	27,329
Operating services	340,000	313,912	26,088

(Continued)

Statement B

UNION PARISH SHERIFF
 Farmerville, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXPENDITURES: (CONTD.)			
Public safety: (Contd.)			
Current: (Contd.)			
Materials and supplies	\$120,000	\$134,503	(\$14,503)
Travel and other charges	75,000	32,251	42,749
Capital outlay	210,000	168,062	41,938
Intergovernmental		33,485	(33,485)
Total expenditures	<u>1,775,000</u>	<u>1,684,884</u>	<u>90,116</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(223,700)</u>	<u>(2,110)</u>	<u>221,590</u>
OTHER FINANCING SOURCES			
Sale of fixed assets	5,450	5,470	20
Insurance recovery	21,500	21,562	62
Total other financing sources	<u>26,950</u>	<u>27,032</u>	<u>82</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(196,750)</u>	<u>24,922</u>	<u>221,672</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>898,626</u>	<u>898,626</u>	
FUND BALANCE AT END OF YEAR	<u>\$701,876</u>	<u>\$923,548</u>	<u>\$221,672</u>

(Concluded)

The accompanying notes are an integral part of this statement.

UNION PARISH SHERIFF
Farmerville, 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 Union Parish Police Jury is the financial reporting entity for Union 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 Union 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:

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

1. Appointing a voting majority of an organization's governing body, and
 - 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 Union 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 obligations) 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.

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

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

Governmental Fund - General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account 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 a sales tax, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Fiduciary Funds - Agency Fund Type

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

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

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 11 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 89 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. Long-term debt, such as compensatory time, is recognized as a liability of a governmental

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

governmental fund only when paid. 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 and fiduciary fund types. 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 and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Sales taxes are recognized in the month received by the sheriff's collection agent, the Union Parish School Board.

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

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

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

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

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

Expenditures

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

Other Financing Sources

Sales of fixed assets and insurance recovery are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Encumbrance accounting is not recognized within the budgetary accounting system. 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 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 (book balance) totaling \$905,233 as follows:

UNION PARISH SHERIFF
 Farmerville, Louisiana
 Notes to the Financial Statements

Demand deposits	\$455,033
Time deposits	450,000
Petty Cash	<u>200</u>
Total	<u>\$905,233</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>\$1,273,412</u>
Federal deposit insurance	697,244
Pledged securities (uncollateralized)	<u>1,899,942</u>
Total	<u>\$2,597,186</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.

G. SALES TAX

On March 10, 1992, voters of the parish approved a sales tax for a total of ten (10) years at the following rates: commencing April 1, 1992, for a period of two (2) years, at the rate of one per cent (1%); and thereafter for a period of eight (8) years at the rate of one-half of one per cent (1/2%). The proceeds of the sales tax are dedicated for the purpose of providing additional funding for the law enforcement district. The sheriff's office has entered into an agreement with the Union Parish School Board for collection of the tax. For its services, the school board receives one per cent (1%) of gross collections, not to exceed \$12,000 for a calendar year.

H. VACATION AND SICK LEAVE

All employees are granted from one to two weeks of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is earned at a rate of eight hours per month, and may not be accumulated and carried forward to succeeding years.

I. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. To handle risk of loss, the sheriff maintains commercial insurance covering; automobile liability; general liability; property damage; worker's compensation; errors and omissions; and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

J. TOTAL COLUMN ON THE BALANCE SHEET

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

2. RECEIVABLES

The General Fund receivables of \$105,581 at June 30, 1999, are as follows:

<u>Class of Receivables</u>	
Taxes - Sales tax	\$80,000
Intergovernmental revenues:	
Federal grant - Block grant	13,450
State grants:	
Supplemental pay	7,117
Video poker	515

UNION PARISH SHERIFF
 Farmerville, Louisiana
 Notes to the Financial Statements

<u>Class of Receivables</u>	
Intergovernmental revenues: (cont'd)	
DARE	\$1,563
Fees, charges, and commissions for services:	
Civil fees	126
Transporting prisoners	561
Court attendance	2,225
Other	<u>24</u>
Total	<u>\$105,581</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance at July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30</u>
Equipment	\$263,710	\$25,037		\$288,747
Vehicles	531,308	143,025	(90,856)	583,477
Weapons	<u>26,927</u>			<u>26,927</u>
Total	<u>\$821,945</u>	<u>\$168,062</u>	<u>(\$90,856)</u>	<u>\$899,151</u>

General fixed assets as of July 1, 1998 have been restated to reflect change. The sheriff reestablished its inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list.

4. PENSION PLAN

Substantially all employees of the Union 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

UNION PARISH SHERIFF
Farmerville, Louisiana
Notes to the Financial Statements

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 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 Union 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 Union 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 Union Parish Sheriff's contributions to the System for the years ended June 30, 1999, 1998, and 1997 were \$40,657, \$36,711, and \$43,576, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Union Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which were \$94,287 for the year ended June 30, 1999. Of that amount, \$4,352, were for retiree benefits.

UNION PARISH SHERIFF
 Farmerville, Louisiana
 Notes to the Financial Statements

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

The following is a summary of long-term debt transactions (compensatory time) for the year ended June 30, 1999:

Long-term debt (compensatory time) at July 1, 1998	\$11,446
Additions	22,237
Deductions	(19,678)
Adjustment*	<u>1,716</u>
Long-term debt (compensatory time) at June 30, 1999	<u>\$15,721</u>

* Adjustment has been made to account for differences between the beginning and ending rates of pay.

7. CHANGES IN AGENCY FUND BALANCES

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

	<u>Tax Collector Fund</u>	<u>Civil Fund</u>	<u>Criminal Fund</u>	<u>Total</u>
Balance, July 1, 1998	NONE	\$352	NONE	\$352
Additions	3,488,292	\$413,391	\$288,898	4,190,581
Reductions	<u>(3,463,130)</u>	<u>(412,344)</u>	<u>(288,898)</u>	<u>(4,164,372)</u>
Balance June 30, 1999	<u>\$25,162</u>	<u>\$1,399</u>	<u>NONE</u>	<u>\$26,561</u>

UNION PARISH SHERIFF
 Farmerville, Louisiana
 Notes to the Financial Statements

8. FEDERAL FINANCIAL ASSISTANCE

During the year ended June 30, 1999, the Union Parish Sheriff participated in the following federal financial assistance programs:

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH GRANT NUMBER</u>	<u>...EXPENDED.. YEAR ENDED June 30, 1999</u>
United States Department of Justice			
Passed through Louisiana Commission on Law			
Enforcement and Administration of Criminal Justice:			
Multi - Jurisdictional Task Force	16.579	98-B2-B-02-0H04	\$31,997
Direct program - Community Oriented Policing Services	16.710		41,186
Direct program - Local Law Enforcement Block Grant	16.592		<u>7,779</u>
Total United States Department of Justice			80,962
United States Department of Interior - Direct			
Program - Payment in Lieu of Taxes	N/A	N/A	<u>7,605</u>
Total Federal Financial Assistance			<u><u>\$88,567</u></u>

9. LITIGATION AND CLAIMS

At June 30, 1999, the Union Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

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

The Union 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 Union Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

UNION PARISH SHERIFF
Farmerville, 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, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

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

CRIMINAL FUND

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

UNION PARISH SHERIFF
Farmerville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>TOTAL</u>
ASSETS				
Cash	<u>\$25,162</u>	<u>\$1,399</u>	<u>\$38,282</u>	<u>\$64,843</u>
LIABILITIES				
Cash bonds			\$36,649	\$36,649
Due to general fund			1,633	1,633
Due to taxing bodies and others	<u>\$25,162</u>	<u>\$1,399</u>		<u>26,561</u>
Total liabilities	<u>\$25,162</u>	<u>\$1,399</u>	<u>\$38,282</u>	<u>\$64,843</u>

UNION PARISH SHERIFF
Farmerville, 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	CIVIL FUND	CRIMINAL FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF YEAR - DUE TO TAXING BODIES AND OTHERS	<u>NONE</u>	<u>\$352</u>	<u>NONE</u>	<u>\$352</u>
ADDITIONS				
Deposits:				
Sheriff's sales		\$246,966		246,966
Fines, forfeitures, and costs			\$288,819	288,819
Garnishments		166,425		166,425
Taxes, fees, etc., paid to tax collector:				
Ad valorem taxes				
Current year	\$2,675,013			2,675,013
Prior year	277			277
Protested	20,940			20,940
In lieu of taxes	63,285			63,285
State revenue sharing	473,401			473,401
Sportsmen licenses	128,564			128,564
Parish licenses	79,480			79,480
Interest on:				
Demand deposits	8,690			8,690
Delinquent taxes	3,600			3,600
Licenses	1,773			1,773
Protested	337			337
Redemptions and refunds	15,878		79	15,957
Cost of tax notices, etc.	17,054			17,054
Total additions	<u>3,488,292</u>	<u>413,391</u>	<u>288,898</u>	<u>4,190,581</u>
Total	<u>3,488,292</u>	<u>413,743</u>	<u>288,898</u>	<u>4,190,933</u>
REDUCTIONS				
Deposits, taxes, fees, etc. settled to:				
Sheriff's General Fund	465,336	65,489	40,635	571,460
Police jury	1,243,159			1,243,159
School board	1,045,789			1,045,789
Assessor	269,027			269,027
Municipalities	5,200		3,348	8,548
East Union Hospital	255			255

(Continued)

UNION PARISH SHERIFF
 Farmerville, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Combining Schedule of Changes in Balances
 Due to Taxing Bodies and Others, 1999

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>TOTAL</u>
REDUCTIONS: (CONTD.)				
Deposits, taxes, fees, etc. settled to: (Contd.)				
Tri-Ward Hospital	\$130,333			\$130,333
Ward Five Fire District	56,374			56,374
Spencer-West Sterlington Fire District	19,825			19,825
District attorney			\$35,418	35,418
Clerk of Court	306	\$14,594	10,463	25,363
Indigent defender board			29,728	29,728
Judicial court			24,066	24,066
Criminal court			88,151	88,151
Litigants		156,710		156,710
Pension funds	79,309			79,309
North Louisiana Crime Lab			13,734	13,734
Louisiana Department of Wildlife and Fisheries	107,426		165	107,591
Louisiana Department Forestry	33,775			33,775
LA. Rehabilitation Service			3,875	3,875
Louisiana Tax Commission	1,555			1,555
Louisiana Commission on Law Enforcement			5,990	5,990
Refunds	5,461			5,461
Other settlements		175,551	33,325	208,876
Total reductions	<u>3,463,130</u>	<u>412,344</u>	<u>288,898</u>	<u>4,164,372</u>
UNSETTLED BALANCES AT END OF YEAR - DUE TO TAXING BODIES AND OTHERS				
	<u>\$25,162</u>	<u>\$1,399</u>	<u>NONE</u>	<u>\$26,561</u>

(Concluded)

UNION PARISH SHERIFF
Farmerville, 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 Union 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 Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws, regulations and contracts, and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

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

UNION PARISH SHERIFF
Farmerville, Louisiana

I have audited the general purpose financial statements of the Union Parish Sheriff as of and for the year ended June 30, 1999 and have issued my report thereon dated August 10, 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 Union 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 Union 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.

UNION PARISH SHERIFF
Farmerville, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1999

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

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

West Monroe, Louisiana
August 10, 1999

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

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**UNION PARISH SHERIFF
Farmerville, 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.