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**ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana**

Financial Report

Year Ended June 30, 1999

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 **DEC 01 1999**

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INDEPENDENT AUDITORS' REPORT

The Honorable Wayne Jones
St. John the Baptist Parish Sheriff
LaPlace, Louisiana

We have audited the accompanying general purpose financial statements of the St. John the Baptist Parish Sheriff, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. John the Baptist Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. John the Baptist 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.

In accordance with Government Auditing Standards, we have also issued a report dated August 20, 1999 on our consideration of the St. John the Baptist Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The year 2000 supplemental information on page 21 is not a required part of the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that St. John the Baptist Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will become year 2000 compliant.

The other supplemental information (pp. 22-34), 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, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. John the Baptist Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the St. John the Baptist Parish Sheriff.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
August 20, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1999

	Governmental Fund Type			Fiduciary		Account Groups			Totals	
	General Fund	Debt Service Fund	Capital Projects Fund	Agency Funds	General	Fixed Assets	Long-Term Obligations	(Memorandum Only)		
								1999	1998	
ASSETS										
Cash	\$ 110,585	\$ -	\$ -	\$ 22,565	\$ -	\$ -	\$ -	\$ 133,150	\$ 55,740	
Interest-bearing deposits	3,442,490	327,080	-	1,798,956	-	-	-	5,568,526	5,465,913	
Prepaid insurance	70,304	-	-	-	-	-	-	70,304	79,206	
Accrued interest receivable	-	-	-	-	-	-	-	-	4,425	
Due from other governmental units and others	418,657	-	-	-	-	-	-	418,657	418,539	
Inventory	3,885	-	-	-	-	-	-	3,885	3,623	
Office furniture and equipment	-	-	-	-	7,434,064	-	-	7,434,064	7,126,988	
Amount available in debt service fund	-	-	-	-	-	-	327,080	327,080	322,369	
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-	2,101,273	2,101,273	2,341,599	
Total assets	\$ 4,045,921	\$ 327,080	\$ -	\$ 1,821,521	\$ 7,434,064	\$ 2,428,353	\$ 16,056,939	\$ 15,818,402		(continued)

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)
June 30, 1999

	Governmental Fund Type			Fiduciary Fund Type	Account Groups			Totals (Memorandum Only)	
	General Fund	Capital			General	Long-Term	1999		1998
		Debt Service Fund	Projects Fund						
Liabilities:	\$ 74,549	\$ -	\$ -	\$ -	\$ -	\$ 74,549	\$ 187,693		
Accounts payable	81,514	-	-	-	-	81,514	74,600		
Estimated claims payable	311,057	-	-	-	-	311,057	249,420		
Other accrued liabilities	28,038	-	-	1,803,120	-	1,831,158	1,679,691		
Due to taxing bodies and others	-	-	-	18,401	-	18,401	29,918		
Due to inmates	-	-	-	-	-	-	-		
Long-term debt -	-	-	-	-	-	-	-		
Compensated absences payable	-	-	-	-	263,353	263,353	238,968		
Bonds payable	-	-	-	-	2,165,000	2,165,000	2,425,000		
Total liabilities	<u>495,158</u>	<u>-</u>	<u>-</u>	<u>1,821,521</u>	<u>2,428,353</u>	<u>4,745,032</u>	<u>4,885,290</u>		
Fund equity:									
Investment in general fixed assets	-	-	-	-	7,434,064	7,434,064	7,126,988		
Fund balance	70,304	-	-	-	-	70,304	79,206		
Reserved for prepaid insurance	3,885	-	-	-	-	3,885	3,623		
Reserved for inventory	-	327,080	-	-	-	327,080	322,369		
Reserved for debt service	-	-	-	-	-	-	-		
Unreserved, undesignated	<u>3,476,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,476,574</u>	<u>3,400,926</u>		
Total fund equity	<u>3,550,763</u>	<u>327,080</u>	<u>-</u>	<u>-</u>	<u>7,434,064</u>	<u>11,311,907</u>	<u>10,933,112</u>		
Total liabilities and fund equity	<u>\$ 4,045,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,821,521</u>	<u>\$ 7,434,064</u>	<u>\$ 16,056,939</u>	<u>\$ 15,818,402</u>		

LIABILITIES AND FUND EQUITY

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance -
All Governmental Fund Types
Year Ended June 30, 1999

	General	Debt Service	Capital Projects	Totals (Memorandum Only)	
				1999	1998
Revenues:					
Taxes	\$ 4,861,434	\$ -	\$ -	\$ 4,861,434	\$ 4,801,339
Intergovernmental	1,508,886	-	-	1,508,886	1,339,209
Fees, charges, and commissions for services	2,982,538	-	-	2,982,538	2,920,290
Interest income	171,740	2,781	-	174,521	123,827
Miscellaneous	362,602	-	-	362,602	370,482
Total revenues	<u>9,887,200</u>	<u>2,781</u>	<u>-</u>	<u>9,889,981</u>	<u>9,555,147</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	6,591,917	-	-	6,591,917	6,367,256
Operating services	1,022,529	-	-	1,022,529	1,018,599
Operations and maintenance	1,388,322	-	-	1,388,322	1,276,823
Travel	536	-	-	536	464
Capital outlay	460,281	-	-	460,281	418,316
Debt Service:					
Principal	-	260,000	-	260,000	250,000
Interest and fiscal charges	-	114,477	-	114,477	126,465
Total expenditures	<u>9,463,585</u>	<u>374,477</u>	<u>-</u>	<u>9,838,062</u>	<u>9,457,923</u>
 Excess (deficiency) of revenues over expenditures	 <u>423,615</u>	 <u>(371,696)</u>	 <u>-</u>	 <u>51,919</u>	 <u>97,224</u>
Other financing sources (uses):					
Sale of fixed assets	19,800	-	-	19,800	28,204
Operating transfers in	-	376,407	-	376,407	626,752
Operating transfers out	(366,000)	-	(10,407)	(376,407)	(626,752)
Total other financing sources (uses)	<u>(346,200)</u>	<u>376,407</u>	<u>(10,407)</u>	<u>19,800</u>	<u>28,204</u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	 77,415	 4,711	 (10,407)	 71,719	 125,428
Fund balance, beginning	<u>3,473,348</u>	<u>322,369</u>	<u>10,407</u>	<u>3,806,124</u>	<u>3,680,696</u>
Fund balance, ending	<u>\$ 3,550,763</u>	<u>\$327,080</u>	<u>\$ -</u>	<u>\$ 3,877,843</u>	<u>\$ 3,806,124</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

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

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 4,860,000	\$ 4,861,434	\$ 1,434
Intergovernmental revenues -			
Federal grants	425,000	391,942	(33,058)
State grants	-	70,150	70,150
State revenue sharing (net)	371,878	371,878	-
State supplemental pay	475,000	478,833	3,833
Video poker	190,000	196,083	6,083
Fees, charges, and commissions for services -			
Civil and criminal fees	537,250	657,185	119,935
Court attendance	14,000	15,100	1,100
Transporting prisoners	18,000	20,600	2,600
Feeding and keeping prisoners	1,871,000	1,854,391	(16,609)
Employment programs	460,000	435,262	(24,738)
Interest income	185,000	171,740	(13,260)
Miscellaneous	333,210	362,602	29,392
Total revenues	<u>9,740,338</u>	<u>9,887,200</u>	<u>146,862</u>
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits	6,668,700	6,591,917	76,783
Operating services	965,000	1,022,529	(57,529)
Operation and maintenance	1,438,800	1,388,322	50,478
Travel and other charges	35,750	536	35,214
Capital outlay	450,800	460,281	(9,481)
Total expenditures	<u>9,559,050</u>	<u>9,463,585</u>	<u>95,465</u>
Excess of revenues over expenditures	<u>181,288</u>	<u>423,615</u>	<u>242,327</u>
Other financing sources (uses):			
Sale of fixed assets	20,000	19,800	(200)
Operating transfers out	(374,478)	(366,000)	8,478
Total other financing sources (uses)	<u>(354,478)</u>	<u>(346,200)</u>	<u>8,278</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>(173,190)</u>	<u>77,415</u>	<u>250,605</u>
Fund balance, beginning	<u>3,473,348</u>	<u>3,473,348</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,300,158</u>	<u>\$ 3,550,763</u>	<u>\$ 250,605</u>

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements

(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 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 chief law enforcement officer of the parish, the Sheriff is responsible 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. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

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

The accounting and reporting policies of the St. John the Baptist Parish Sheriff (Sheriff) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets,

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. *General operating expenditures are paid from this fund.*

Debt Service Fund

This fund is used to account for the payment of general long-term debt, principal, interest and related costs of the Certificate of Indebtedness, Series 1995.

Capital Projects Fund

The capital projects fund is used to account for the construction of a new jail facility. Construction on this facility was completed during the year ended June 30, 1997.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. *Disbursements from these 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.

The individual agency funds and their purposes are as follows:

Civil Fund - To account for funds held in connection with civil suits, sheriff's sales and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

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.

Prison Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

Bond Fund - To account for the collection of bonds, fines, and costs and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

Community Relations Fund - To account for private donations used for scholarships and other activities of the high school students in the community that participate in the Parish Area Students Systematically Eliminating Drugs Program.

Interagency Government Fund - To account for interagency grant receipts and disbursements.

C. General 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 parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Infrastructure assets are not included in fixed assets. Interest costs are not capitalized. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds. All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Investments

Under state law, the Sheriff may invest in United States bonds, treasury notes, or treasury bills. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. The Sheriff had no investments, as defined herein, at June 30, 1999.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 1999 are recorded as prepaid items. The only prepaid item that existed at June 30, 1999 was prepaid insurance.

I. Inventory

The inventory is stated at cost, which is determined by the first-in, first-out method.

J. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These interfund receivables and payables are classified as "Due From Other Funds" and "Due to Other Funds" on the balance sheet.

K. Vacation and Sick Leave

Employees of the Sheriff's office earn from 6 to 21 days of vacation leave each year and from 6 to 20 days of sick leave each year. Vacation and sick leave in excess of 21 and 20 days, respectively, is forfeited on June 30 of each year. Vacation leave up to 21 days is paid upon termination, and sick leave earned by employees accumulates as noted above, but does not vest, and is forfeited upon termination or retirement.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

At June 30, 1999, the Sheriff has accumulated and vested \$263,353 in vacation leave privileges required to be accrued in accordance with GASB Codification Section C60. This amount has been recorded as a general long-term obligation since no portion of the leave privileges are expected to be paid from current resources.

L. Fund Equity

Reserved fund balances represent portions of fund equity not appropriable for expenditures (reserved for prepaid insurance, inventory and debt service).

M. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

N. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

O. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in 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) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$5,701,676.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

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. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

Bank balances	\$6,036,370 =====
Federal deposit insurance	\$ 308,940
Pledged securities (category 3)	<u>5,727,430</u>
Total secured deposits	\$6,036,370 =====

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) 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.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of St. John the Baptist Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1999, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 33.16 mills on property with assessed valuations totaling \$149,796,100.

Total law enforcement taxes levied during 1999 were \$4,967,246. Taxes receivable in the General Fund at June 30, 1999, were \$4,469 and are included in due from other governmental units and others.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(4) Due From Other Governmental Units and Others

Amounts due from other governmental units and others at June 30, 1999, consist of the following:

	<u>General Fund</u>
Council on Aging	\$ 10,470
Maintenance of prisoners	165,408
Parish reimbursement for salaries	37,684
Commissions on video poker	46,857
Court attendance, civil fees, etc.	5,879
Ad valorem taxes and commissions	31,851
Federal and State grants	91,304
Parish Council reimbursement	29,204
	\$418,657

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets is as follows:

	<u>Autos</u>	<u>Equipment</u>	<u>Land and Building</u>	<u>Total</u>
Balance, June 30, 1998	\$1,593,186	\$1,407,016	\$4,126,786	\$7,126,988
Additions	361,289	118,024	-	479,313
Reductions	(73,753)	(98,484)	-	(172,237)
Balance, June 30, 1999	\$1,880,722	\$1,426,556	\$4,126,786	\$7,434,064

(6) Pension Plans

Plan Description: The St. John the Baptist Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

Funding Policy: Plan members are required to contribute 8.7% of their annual covered salary and the St. John the Baptist Parish Sheriff is required to contribute at an actuarially determined rate. The rate was 5% for the fiscal year of annual covered payroll. The contribution requirements of plan members and the St. John the Baptist Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The St. John the Baptist Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1999, 1998 and 1997 were \$300,891, \$295,139 and \$309,565 respectively.

(7) Changes in Agency Fund Balances

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

	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Prison Inmate Fund</u>	<u>Bond Fund</u>	<u>Community Relations Fund</u>	<u>Interagency Government Fund</u>
Balances, June 30, 1998	\$ 51,311	\$ 233,951	\$ 107,090	\$ 1,152,813	\$ 1,136	\$ 1,887
Additions	1,132,812	22,018,331	560,018	1,582,709	915	4,499
Reductions	<u>(1,116,824)</u>	<u>(21,924,216)</u>	<u>(600,239)</u>	<u>(1,380,399)</u>	<u>(1,016)</u>	<u>(3,257)</u>
Balances, June 30, 1999	<u>\$ 67,299</u>	<u>\$ 328,066</u>	<u>\$ 66,869</u>	<u>\$ 1,355,123</u>	<u>\$ 1,035</u>	<u>\$ 3,129</u>

(8) Changes in General Long-Term Obligations

The following is a summary of the long-term obligations transactions during the year:

	<u>Bonds Payable</u>	<u>Compensated Absences</u>
Long-term obligations payable at June 30, 1998	\$2,425,000	\$ 238,968
Additions	-	262,460
Deductions	<u>(260,000)</u>	<u>(238,075)</u>
Long-term obligations payable at June 30, 1999	<u>\$2,165,000</u>	<u>\$ 263,353</u>

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

Long-term debt at June 30, 1999 is comprised of the following:

\$2,915,000 1995 Certificate of Indebtedness due in annual installments of \$240,000 to \$345,000; interest rates of 4.55 percent to 5.15 percent; full maturity at September, 2005; secured by ad valorem tax revenue.	\$2,165,000 =====
---	----------------------

The annual requirements to amortize all debt outstanding at June 30, 1999, including interest payments of \$402,521 are as follows:

<u>Year Ending</u> <u>June 30</u>	
2000	\$ 371,822
2001	368,482
2002	364,445
2003	374,393
2004	373,185
2005-2006	<u>715,194</u>
Total	\$2,567,521 =====

(9) Litigation and Claims

At June 30, 1999, the Sheriff is involved in several lawsuits claiming damages. Insurance coverage should be adequate to cover any monetary damages on most lawsuits. However, the Sheriff is a co-defendant in a lawsuit for alleged wrongful seizure of property. A provision for loss of \$10,000 has been charged to operations in the accompanying financial statements for June 30, 1999. In addition, there is one disputed workers compensation claim for which a range of potential loss (if any) cannot be determined at this time because the Sheriff is self-insured.

(10) Lease Obligations

The Sheriff is currently entered into three operating lease agreements. In January of 1995, the Sheriff entered into an operating lease agreement for the lease of office space to house the detectives. This lease is for an initial term of 5 years at a monthly payment of approximately \$590. There is one five-year automatic renewal. In June of 1998, the Sheriff entered into an operating lease agreement for

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

the lease of office space. This lease is for an initial term of thirteen months at a monthly payment of \$1,500. There are two one-year renewal options. The minimum lease payments are as follows:

<u>Year Ending</u> <u>June 30</u>		
2000		\$ 25,080
2001		7,080
2002		7,080
2003		7,080
2004		<u>7,080</u>
		\$ 53,400 =====

(11) Self-Insurance Plans

A. Health Care Liability

In July, 1995, the Sheriff established a self-insurance health plan to account for and finance its uninsured risk of loss which is now administered by Consolidated Health Plans, Inc. Under this plan, the Lamar Life Insurance Co. agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff which is \$30,000. Lamar Life Insurance Co. has agreed to reimburse the Sheriff for aggregate incurred claims during the period of insurance, less any amounts paid with respect to the specific incurred claims, exceeding approximately \$680,000.

Changes in the claims liability amounts are as follows:

	<u>Balance at</u> <u>Beginning of</u> <u>Fiscal Year</u>	<u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Payments</u> <u>and</u> <u>Claims</u>	<u>Balance at</u> <u>Fiscal</u> <u>Year-End</u>
Group				
hospitalization				
1997-1998	87,917	795,258	808,575	74,600
1998-1999	74,600	876,362	869,448	81,514

Claims payable for group hospitalization of \$81,514 at June 30, 1999 was determined as follows:

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

	<u>Amount</u>
1. Claims incurred prior to June 30, 1999 and paid as of August 10, 1999	\$ 54,427
2. Claims incurred prior to June 30, 1999 and unpaid at August 10, 1999	27,087
3. Provision for claims incurred but not reported	<u>-</u>
Total claims payable	\$ 81,514 =====

The provision for claims incurred but not reported of \$-0- was calculated utilizing historical information.

B. Auto Liability and Professional Liability

Effective November 1, 1997, the Sheriff established a self-insurance plan to account for and finance its uninsured risk of loss which is administered by Gallagher Basset Services. Under this plan, the Sheriff has a claims made policy with Coregis Insurance Company. The Sheriff is liable for claims up to \$25,000 per covered employee or dependent. The aggregate maximum that the Sheriff is liable for is \$190,000. The amount of liability recorded at June 30, 1999 is \$67,095, which is included in other accrued liabilities on the balance sheet.

(12) Contingency

At June 30, 1997, the Sheriff's office was the subject of an internal investigation surrounding the possibility of misappropriation of funds. The investigation is still pending at June 30, 1999. The outcome at this time is uncertain and therefore, no liability has been recorded on the financial statements.

SUPPLEMENTAL INFORMATION

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Year 2000 Issue (unaudited)
Year Ended June 30, 1999

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including among other things, a temporary inability to process transactions or engage in similar normal business activities.

The Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting Sheriff operations and have identified such systems as being financial reporting and payroll.

- The financial reporting has been assessed, remediated, and tested and validated.
- The payroll system has been assessed, remediated, and tested and validated.

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 in part, or that parties with whom the Sheriff does business will be year 2000 ready. The Sheriff is utilizing external resources to identify and test the systems for Year 2000 compliance.

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. JOHN THE BAPTIST PARISH SHERIFF
 LaPlace, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1999 and 1998

	1999	1998
ASSETS		
Cash	\$ 110,585	\$ 12,393
Interest-bearing deposits	3,442,490	3,628,296
Prepaid insurance	70,304	79,206
Accrued interest receivable	-	4,425
Due from governmental units and others	418,657	418,539
Inventory	3,885	3,623
 Total assets	 \$ 4,045,921	 \$ 4,146,482
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 74,549	\$ 187,693
Estimated claims payable	81,514	74,600
Other accrued liabilities	311,057	249,420
Due to others	28,038	161,421
Total liabilities	495,158	673,134
Fund balance:		
Reserved for prepaid insurance	70,304	79,206
Reserved for inventory	3,885	3,623
Unreserved, undesignated	3,476,574	3,390,519
Total fund balance	3,550,763	3,473,348
 Total liabilities and fund balance	 \$ 4,045,921	 \$ 4,146,482

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1999
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Deputies salaries	6,150,000	6,077,677	72,323	5,869,265
Other salaries	32,000	26,297	5,703	20,000
Pension and payroll taxes	415,200	416,443	(1,243)	406,491
Sheriff's expense allowance	6,500	6,500	-	6,500
Total personal service and related benefits	<u>6,668,700</u>	<u>6,591,917</u>	<u>76,783</u>	<u>6,367,256</u>
Operating services:				
Hospitalization insurance	690,000	690,977	(977)	591,137
Auto insurance	255,000	255,347	(347)	260,425
Other liability insurance	20,000	76,205	(56,205)	167,037
Total operating services	<u>965,000</u>	<u>1,022,529</u>	<u>(57,529)</u>	<u>1,018,599</u>
Operations and maintenance:				
Auto fuel and oil	140,000	137,635	2,365	168,640
Auto maintenance	124,000	115,407	8,593	111,610
Deputy uniforms, supplies, etc.	133,500	121,724	11,776	103,057
Office supplies and expenses	133,000	140,059	(7,059)	103,691
Computer maintenance & software	34,500	66,931	(32,431)	24,962
Telephone and utilities	211,000	211,535	(535)	120,702
Prisoner feeding and maintenance	426,500	429,321	(2,821)	512,964
Other professional fees	70,000	40,060	29,940	34,526
Criminal investigation expense	37,500	39,181	(1,681)	32,044
Leases	29,000	25,211	3,789	23,092
Community service	-	-	-	19,533
Other	99,800	61,258	38,542	22,002
Total operations and maintenance	<u>1,438,800</u>	<u>1,388,322</u>	<u>50,478</u>	<u>1,276,823</u>
Travel and other charges	<u>35,750</u>	<u>536</u>	<u>35,214</u>	<u>464</u>
Capital outlay:				
Autos	345,000	368,149	(23,149)	200,088
Radio	18,000	15,115	2,885	98,616
Deputy equipment	30,000	26,104	3,896	29,178
Office equipment	3,000	5,051	(2,051)	3,558
Computer	54,800	45,862	8,938	27,582
Total capital outlay	<u>450,800</u>	<u>460,281</u>	<u>(9,481)</u>	<u>359,022</u>
 Total expenditures	 <u>\$ 9,559,050</u>	 <u>\$ 9,463,585</u>	 <u>\$ 95,465</u>	 <u>\$ 9,022,164</u>

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Wayne Jones
St. John the Baptist Parish Sheriff as
Ex-Officio Tax Collector
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated August 20, 1999. We conducted our 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 St. John the Baptist Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings, questioned costs, and management's corrective action plan as item 99-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. John the Baptist Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. John the Baptist Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition noted is described in the accompanying schedule of findings, questioned costs, and management's corrective action plan as item 99-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition identified as item 99-2 in the schedule of findings, questioned costs, and management's corrective action plan is a material weakness.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
August 20, 1999

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Wayne Jones
St. John the Baptist Parish Sheriff as
Ex-Officio Tax Collector
LaPlace, Louisiana

Compliance

We have audited the compliance of the St. John the Baptist 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. St. John the Baptist Parish Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings, questioned costs, and management's corrective action plan. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of St. John the Baptist Parish Sheriff's management. Our responsibility is to express an opinion on St. John the Baptist Parish Sheriff's compliance based on our audit.

We conducted our 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 we 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 St. John the Baptist Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on St. John the Baptist Parish Sheriff's compliance with those requirements.

In our opinion, St. John the Baptist Parish Sheriff, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1999.

Internal Control Over Compliance

The management of St. John the Baptist 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 our audit, we considered St. John the Baptist 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our 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.* We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
August 20, 1999

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Schedule of Expenditures of Federal Awards
For the Year ended June 30, 1999

<u>Federal Grantor/ Pass-Through Grantor; Program Title</u>	<u>State Pass Through Number</u>	<u>Federal CFDA Number</u>	<u>Receipts or Revenue Recognized</u>	<u>Expended This Year</u>
U.S. Department of Justice; Community Oriented Policing	N/A	16.710	\$260,543	\$260,543
U.S. Department of Justice; Local Law Endorsement Block Grant	N/A	16.592	61,963	61,963
U.S. Department of Justice; Multi- Jurisdictional Task Force	N/A	16.579	22,002	22,002
Federal Emergency Management Administration/ LA Military Department/Office of Emergency Preparedness; Public Assistance	N/A	83.544	42,269	42,269
U.S. Department of Public Safety & Corrections; Buckle Up, Safe & Sober	N/A	20.600	<u>5,165</u>	<u>5,165</u>
Total			<u>\$391,942</u>	<u>\$391,942</u>

The accounting policies used in preparing this schedule are the same as those used in preparing the audited financial statements. See Note (1) on page 8.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Schedule of Findings, Questioned Costs, and
Management's Corrective Action Plan
Year Ended June 30, 1999

Part I: Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements, and it was considered to be a material weakness.
3. Material noncompliance was disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510 (a) of Circular A-133.
7. The major program was:

U. S. Department of Justice-Community Oriented Policing
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520 (b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Schedule of Findings, Questioned Costs, and
Management's Corrective Action Plan (Continued)
Year Ended June 30, 1999

Part II: Findings which are required to be reported in accordance with generally accepted governmental auditing standards.

Item 99-1 Noncompliance with Public Bid Law

Finding:

The St. John the Baptist Parish Sheriff did not comply with Louisiana Revised Statutes (LSA-R.S) 38:2212. The Sheriff made an emergency capital outlay purchase without following the appropriate laws.

Management's Corrective Action Plan:

The Sheriff intends to more carefully monitor their capital outlay purchases and comply with the public bid law.

Item 99-2 Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Schedule of Findings, Questioned Costs, and
Management's Corrective Action Plan (Continued)
Year Ended June 30, 1999

Part III: Findings and questioned costs for Federal awards which include audit findings as defined in Section 510 (a) of Circular A-133.

There are no findings that are required to be reported under the above guidance.

Part IV: Management Letter Items:

There are no findings that are required to be reported under the above guidance.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Summary of Prior Audit Findings
Year Ended June 30, 1999

The audit findings at June 30, 1998 were as follows:

Section I: Internal Control and Compliance material to the Financial Statements

Item 98-1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item 99-2.

Section II: Internal Control and Compliance material to Federal Awards

There were no findings mentioned under this section at June 30, 1998.

Section III: Management Letter

Item 98-2 - Bond Fund Procedures

Finding:

Regarding the Bond Fund, all receipts should be signed by the person collecting the fines, receipts should be issued in numerical sequence, the individual for whom the bond is paid should be indicated and carbon copies of receipts should not be removed from the receipt book.

Status:

Resolved. No such problems were noted at June 30, 1999.