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LIVINGSTON PARISH SHERIFF

**Component Unit Financial Statements, Supplemental
Information, Independent Auditors' Report
and Other Reports Required by Governmental Auditing Standards**

For the Year Ended June 30, 1998

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.

MAR 03 1999
Release Date _____

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DEAN AND DEAN

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INDEPENDENT AUDITORS' REPORT

December 29, 1998

Honorable Willie Graves
Livingston Parish Sheriff

We have audited the component unit financial statements of the Livingston Parish Sheriff, as of and for the year ended June 30, 1998. These financial statements are the responsibility of the Livingston Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 component unit financial statements referred to above present fairly, in all material respects, the financial position of the Livingston Parish Sheriff at June 30, 1998, and the results of 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 December 29, 1998, on our consideration of the Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Respectfully submitted,



Dean and Dean, CPA's

LIVINGSTON PARISH SHERIFF
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1998

STATEMENT A

	Governmental Fund Type	Fiduciary Fund Type	General Fixed Assets	General Long-Term Debt	Totals (Memorandum Only)
	General Fund	Agency Funds			
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$ 4,601,050	\$ 538,731	\$ -0-	\$ -0-	\$ 5,139,781
Taxes receivable	432,631				432,631
Due from other governments	91,010				91,010
Land, buildings, and equipment			3,225,937		3,225,937
Amount to be provided for retirement of capital leases				67,009	67,009
TOTAL ASSETS	\$ 5,124,691	\$ 538,731	\$ 3,225,937	\$ 67,009	\$ 8,956,368
LIABILITIES, FUND EQUITY, AND OTHER CREDITS					
<u>Liabilities</u>					
Accounts, salaries, and withholds payable	\$ 20,274	\$ -0-	\$ -0-	\$ -0-	\$ 20,274
Current portion of capital leases	46,676				46,676
Due to taxing bodies and others		538,731			538,731
Long-term capital leases				67,009	67,009
Total Liabilities	66,950	538,731	-0-	67,009	672,690
<u>Fund Equity</u>					
Investment in general fixed assets			3,225,937		3,225,937
Fund balance: Unreserved-undesignated	5,057,741				5,057,741
Total Fund Equity	5,057,741	-0-	3,225,937	-0-	8,283,678
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,124,691	\$ 538,731	\$ 3,225,937	\$ 67,009	\$ 8,956,368

See Accompanying Notes

LIVINGSTON PARISH SHERIFF
 COMBINED STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES -
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1998

Statement B

REVENUES

Ad valorem taxes	\$ 2,171,281
Sales taxes	2,786,924
Fees, charges, and commissions for services	1,212,401
Intergovernmental revenue	942,693
Use of property and money	183,422
Miscellaneous	64,636
Total Revenues	<u>7,361,357</u>

EXPENDITURES

Personal services and related benefits	3,625,363
Materials and supplies	849,117
Operating services	503,352
Capital outlay	485,324
Travel and other charges	116,584
Debt Service	51,003
Total Expenditures	<u>5,630,743</u>

EXCESS OF REVENUES OVER EXPENDITURES 1,730,614

FUND BALANCE AT BEGINNING OF YEAR 3,327,127

FUND BALANCE AT END OF YEAR \$ 5,057,741

See Accompanying Notes

LIVINGSTON PARISH SHERIFF
 COMBINED STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET (GAAP BASIS) AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1998

Statement C

	Budget	Actual	Variance- Favorable (Unfavorable)
<u>REVENUES</u>			
Ad valorem taxes	\$ 2,160,090	\$ 2,171,281	\$ 11,191
Sales taxes	2,787,785	2,786,924	(861)
Fees, charges, and commissions for services	1,179,900	1,212,401	32,501
Intergovernmental revenue	909,150	942,693	33,543
Use of property and money	178,300	183,422	5,122
Miscellaneous	64,550	64,636	86
 Total Revenues	 <u>7,279,775</u>	 <u>7,361,357</u>	 <u>81,582</u>
<u>EXPENDITURES</u>			
Personal services and related benefits	3,685,550	3,625,363	60,187
Materials and supplies	859,800	849,117	10,683
Operating services	483,790	503,352	(19,562)
Capital outlay	490,560	485,324	5,236
Travel and other charges	118,685	116,584	2,101
Debt service	51,000	51,003	(3)
 Total Expenditures	 <u>5,689,385</u>	 <u>5,630,743</u>	 <u>58,642</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 1,590,390	 1,730,614	 140,224
 FUND BALANCE AT BEGINNING OF YEAR	 <u>3,327,127</u>	 <u>3,327,127</u>	 <u> </u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 4,917,517</u>	 <u>\$ 5,057,741</u>	 <u>\$ 140,224</u>

See Accompanying Notes

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

A. THE REPORTING ENTITY

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations 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.

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, sportsman's licenses, and fines, costs, and bond forfeitures imposed by the district court.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards for state and local governmental entities. The GASB has issued a codification of governmental accounting and financial reporting standards (1987). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

As the governing authority for the parish, for reporting purposes, the Livingston Parish Police Jury is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) the primary government, (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.

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Livingston Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and (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 has authority over the Sheriff's capital budget, the Sheriff was considered to be fiscally dependent on the police jury. For this reason the Sheriff was determined to be a component unit of the Livingston Parish Police Jury, the 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 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:

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

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 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.

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 Tax Collector Agency Fund, included in the accompanying general purpose financial statements, is reported for the period from August 1, 1997 to July 31, 1998.

GENERAL FIXED ASSETS

Fixed assets used in governmental fund 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 police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

The general fixed assets account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the general fund when due.

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

BASIS OF ACCOUNTING

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

The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting for all funds except 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:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed and become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and State grants are recorded when the law enforcement district is entitled to the funds.

Sales and use tax revenues are collected by the Livingston Parish School Board and are recognized by the law enforcement district as revenue in the month the tax is collected.

Interest on investments and all other revenues are recorded when the income is measurable and available.

Expenditures

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

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

BUDGET PRACTICES

The proposed budget for 1998 was made available for public inspection on June 5, 1997. The proposed budget, prepared on the same basis of accounting as the financial statements, was published in the official journal fifteen days prior to the public hearing, which was held at the Livingston Parish Sheriff's office on June 20, 1997 for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff.

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

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

CASH AND CASH EQUIVALENTS

Cash equivalents are considered to be all highly liquid investments with maturities of three months or less when purchased.

Under state law, the Sheriff may deposit funds in interest bearing demand deposits, money market accounts, or time deposits with state banks organized under the Louisiana law or national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

VACATION AND SICK LEAVE

Each year all permanent full-time employees of the Sheriff's office earn seven to twenty-one days of vacation leave depending on the number of years employed and ten days of sick leave. At the end of each year, all unused sick leave and vacation leave is forfeited. The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the general fund when leave is actually taken.

LIVINGSTON PARISH SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS
 As of and For the Year Ended June 30, 1998

TOTAL COLUMN ON BALANCE SHEET

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

C. CASH AND CASH EQUIVALENTS

At June 30, 1998, the Sheriff has cash and cash equivalents (book balances) totaling \$5,139,781, as follows:

Petty cash	\$	600
Interest bearing demand deposits		4,796,242
Demand deposits		<u>342,939</u>
Total		<u>\$ 5,139,781</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 (GASB Category 3).

Deposit balances (book balances) at June 30, 1998 are secured as follows:

Bank Balances		<u>\$ 5,465,229</u>
Federal Deposit Insurance	\$	200,000
Pledged Securities (Category 3)		<u>5,265,229</u>
Total		<u>\$ 5,465,229</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 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.

LIVINGSTON PARISH SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS
 As of and For the Year Ended June 30, 1998

D. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended June 30, 1998 follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Equipment	<u>\$ 2,863,420</u>	<u>\$ 485,325</u>	<u>\$ 122,808</u>	<u>\$ 3,225,937</u>
Total	<u>\$ 2,863,420</u>	<u>\$ 485,325</u>	<u>\$ 122,808</u>	<u>\$ 3,225,937</u>

E. PENSION PLAN

Substantially all employees of the Livingston Parish Sheriff's office are members of the Louisiana Sheriffs 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 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the 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 who 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 to at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

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 salary and the Livingston 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 Livingston 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 Livingston Parish Sheriff's contributions for the years ending June 30, 1998, 1997, and 1996, were \$128,904, \$141,004, and \$136,795, respectively, equal to the required contributions for each year.

F. POST RETIREMENT BENEFITS

The Livingston Parish Sheriff provides certain continuing 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 are provided through an insurance company whose monthly premiums are paid 100% by the employee.

LIVINGSTON PARISH SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS
 As of and For the Year Ended June 30, 1998

G. CAPITAL LEASES

The sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. During the year ended June 30, 1996, the sheriff entered into a capital lease to acquire radio equipment totalling \$224,699. The lease calls for 60 monthly payments of \$4,378 and at the end of the lease, the sheriff will own the equipment. Future minimum lease payments under this capital lease are as follows:

Year ending June 30:	
1999	52,531
2000	52,531
2001	<u>17,534</u>
Total minimum lease payments	122,596
Less amount representing interest	<u>8,911</u>
Present value of net minimum lease payments	<u>\$ 113,685</u>

H. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1998 follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency Funds:				
Sheriff's	\$ 222,983	\$ 1,514,152	\$ 1,394,196	\$ 342,939
Tax Collector	<u>136,025</u>	<u>15,759,577</u>	<u>15,699,810</u>	<u>195,792</u>
Total	<u>\$ 359,008</u>	<u>\$17,273,729</u>	<u>\$17,094,006</u>	<u>\$ 538,731</u>

LIVINGSTON PARISH SHERIFF
NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1998

I. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Capital Leases</u>
Long-term obligations payable at July 1, 1997	\$ 113,685
Additions	-0-
Deductions	<u>46,676</u>
Long-term obligations payable at June 30, 1998	<u>\$ 67,009</u>

J. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1998, as reflected on Statement A, include \$1,100 of taxes paid under protest plus interest earned to date on the investment of these funds totaling \$1,826. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

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Donald A. Dean, CPA
David P. Dean, CPA

Independent Auditors' Report on Additional Information

December 29, 1998

Honorable Willie Graves
Livingston Parish Sheriff

We have audited the financial statements of the Livingston Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated December 29, 1998. These financial statements are the responsibility of the Livingston Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, 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 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying schedules of Agency Funds - Combining Balance Sheet and Agency Funds - Schedule of Changes in Balance Due to Taxing Bodies and Others are not a required part of the financial statements. The supplemental information has been subjected to tests and other 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 financial statements taken as a whole.

Respectfully submitted,



Dean and Dean, CPA's

SUPPLEMENTAL INFORMATION

LIVINGSTON PARISH SHERIFF
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended June 30, 1998

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

LIVINGSTON PARISH SHERIFF
 FIDUCIARY FUND TYPE – AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1998

	Sheriff's Fund	Tax Collector Fund July 31, 1998	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 342,939	\$ 195,792	\$ 538,731
Total Assets	<u>\$ 342,939</u>	<u>\$ 195,792</u>	<u>\$ 538,731</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Due to taxing bodies and others	\$ 342,939	\$ 195,792	\$ 538,731
Total liabilities	342,939	195,792	538,731
Fund equity	-0-	-0-	-0-
Total Liabilities and Fund Equity	<u>\$ 342,939</u>	<u>\$ 195,792</u>	<u>\$ 538,731</u>

LIVINGSTON PARISH SHERIFF
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN BALANCE DUE TO
 TAXING BODIES AND OTHERS
 FOR THE YEAR ENDED JUNE 30, 1998

	Sheriff's Fund	Tax Collector Fund August 1, 1997 to July 31, 1998	Total
Balances at Beginning of Year	\$ 222,983	\$ 136,025	\$ 359,008
<u>ADDITIONS</u>			
Suits, sales, etc.	936,441		936,441
Fines and bonds	353,986		353,986
Advance deposits	138,243		138,243
Garnishments	85,482		85,482
Taxes, fees, etc. paid to tax collector		15,759,577	15,759,577
Total Additions	1,514,152	15,759,577	17,273,729
	1,737,135	15,895,602	17,632,737
<u>REDUCTIONS</u>			
Deposits settled to:			
Livingston Parish:			
Sheriff	345,590		345,590
Police Jury	64,415		64,415
District Attorney	24,481		24,481
Clerk of Court	68,553		68,553
Taxes, fees, etc. distributed to taxing bodies and others		15,699,810	15,699,810
Attorney and litigants	676,127		676,127
Appraisers, helpers, etc.	102,683		102,683
Indigent Defender Board	27,100		27,100
Other	85,247		85,247
Total Reductions	1,394,196	15,699,810	17,094,006
Balances at End of Year	\$ 342,939	\$ 195,792	\$ 538,731

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

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Independent Auditor's Report on Compliance and on Internal
Control Over Financial Reporting Based on an Audit of
Financial Statements Performed in Accordance
with Government Auditing Standards

December 29, 1998

Honorable Willie Graves
Livingston Parish Sheriff and
Ex-Officio Parish Tax Collector
Livingston, Louisiana

We have audited the accompanying component unit financial statements of the Livingston Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated December 29, 1998. 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 financial statements are free of material misstatement, we performed tests of the sheriff's 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

Honorable Willie Graves
December 29, 1998

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

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

Respectfully submitted,

A handwritten signature in black ink, consisting of two overlapping loops, representing the name Dean and Dean.

Dean and Dean, CPAs

LIVINGSTON PARISH SHERIFF
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998

FINDING	STATUS
1997-1 The Sheriff's budget for the Year Ended June 30, 1997 was not legally adopted before the beginning of the fiscal year.	Resolved