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**BIENVILLE PARISH SHERIFF
Arcadia, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of 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.

SEP 01 1999

Release Date _____

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

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

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Independent Auditor's Report

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the general purpose financial statements of the Bienville Parish Sheriff, a component unit of Bienville 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 Bienville 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Sheriff as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Bienville Parish Sheriff. Such information, except for the schedule on the Year 2000 Issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

HONORABLE JOE STOREY
BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Independent Auditor's Report,
June 30, 1999

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

In accordance with *Government Auditing Standards*, I have also issued reports dated July 26, 1999, on my consideration of the Bienville 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
July 26, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalents	\$1,013,117	\$88,051		\$1,101,168
Receivables	29,379			29,379
Prepaid expenditures	24,778			24,778
Office furnishings and equipment			\$834,623	834,623
TOTAL ASSETS	\$1,067,274	\$88,051	\$834,623	\$1,989,948
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$11,799			\$11,799
Due to taxing bodies and others		\$88,051		88,051
Total Liabilities	11,799	88,051	NONE	99,850
Fund Equity:				
Investment in general fixed assets			\$834,623	834,623
Fund balance:				
Unreserved - designated for inmates	11,399			11,399
Unreserved - undesignated	1,044,076			1,044,076
Total Fund Equity	1,055,475	NONE	834,623	1,890,098
TOTAL LIABILITIES AND FUND EQUITY	\$1,067,274	\$88,051	\$834,623	\$1,989,948

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, 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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes - ad valorem	\$939,620	\$939,620	
Licenses and permits	150	150	
Intergovernmental revenues:			
Federal grants	29,751	10,401	(19,350)
State grants:			
State supplemental pay	84,992	84,991	(1)
Other	309	19,495	19,186
Local grants	8,328	8,637	309
Fees, charges, and commissions for services:			
Commissions on state revenue sharing	56,617	56,617	
Commissions on fines and bonds	37,000	42,483	5,483
Commissions on video poker	11,938	11,938	
Commissions on judicial sales and seizures	18,500	14,545	(3,955)
Civil and criminal fees	57,500	55,596	(1,904)
Commissions on licenses and taxes	27,920	27,920	
Court attendance	3,350	3,350	
Transportation of prisoners		3,499	3,499
Feeding and keeping of prisoners	192,667	191,704	(963)
Tax notices, etc.	29,363	29,859	496
Use of money and property	29,806	29,806	
Other	1,555	1,513	(42)
Total revenues	<u>1,529,366</u>	<u>1,532,124</u>	<u>2,758</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,104,178	1,087,763	16,415
Operating services	176,365	177,691	(1,326)
Materials and supplies	137,957	138,707	(750)
Travel and other charges	28,811	28,941	(130)
Capital outlay	65,017	65,349	(332)
Total expenditures	<u>1,512,328</u>	<u>1,498,451</u>	<u>13,877</u>

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$17,038	\$33,673	\$16,635
OTHER FINANCING SOURCES			
Sale of assets	5	5	
Proceeds from insurance	1,930	1,930	
Total other financing sources	<u>1,935</u>	<u>1,935</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	18,973	35,608	16,635
FUND BALANCE AT BEGINNING OF YEAR	<u>600,208</u>	<u>1,019,868</u>	<u>419,660</u>
FUND BALANCE AT END OF YEAR	<u>\$619,181</u>	<u>\$1,055,476</u>	<u>\$436,295</u>

(Concluded)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH SHERIFF
Arcadia, 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 Bienville Parish Police Jury is the financial reporting entity for Bienville 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 the 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 establishes criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criteria 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;

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located, the sheriff was determined to be a component unit of the Bienville 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.

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

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 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 Fund - 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. 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 1 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 99 percent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1999 .

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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 (General) and fiduciary (Agency) 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 for the General Fund:

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.

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

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

Expenditures

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

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 15 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. Encumbrances are not recognized within the budgetary accounting system.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the sheriff has cash and equivalents (book balances) totaling \$1,101,168 as follows:

Demand deposits	\$154,956
Petty cash	1,500
Time deposits	<u>944,712</u>
Total	<u><u>\$1,101,168</u></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><u>\$1,110,618</u></u>
Federal deposit insurance	\$489,929
Pledged securities (uncollateralized)	<u>2,411,785</u>
Total	<u><u>\$2,901,714</u></u>

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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. VACATION AND SICK LEAVE

After one year of service, all employees are granted 14 days of vacation leave each year. *Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years.* The sheriff has not adopted a formal policy regarding sick leave. Sick leave is given at the discretion of the sheriff. At June 30, 1999, there is no liability for accumulated vacation or sick leave.

H. 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 such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 1999.

I. 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.

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

2. RECEIVABLES

The General Fund receivables of \$29,397, at June 30, 1999, are as follows:

<u>Class of receivables</u>	
Federal grants	\$1,610
State grants	4,267
Fees, charges, and commissions for services	20,115
Due from employees for weapons	<u>3,387</u>
Total	<u><u>\$29,379</u></u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance at June 30, 1998	\$785,784
Additions	71,323
Deletions	<u>(22,484)</u>
Balance at June 30, 1999	<u><u>\$834,623</u></u>

4. PENSION PLAN

Substantially all employees of the Bienville Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but least 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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Bienville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 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 Bienville 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 Bienville Parish Sheriff's contributions to the System for the years ended June 30, 1999, 1998, and 1997 were \$39,327, \$36,420, and \$43,111, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Bienville 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. 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 was \$172,471 for the year ended June 30, 1999. Of this amount, \$22,591 was for retiree benefits.

6. CHANGES IN AGENCY FUND BALANCES

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

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Flower Fund	Scholar- ship Fund	Total
Balance, July 1, 1998	\$7,746	\$2,048	\$29,638	\$486	\$91	\$1,558	\$41,567
Additions	9,013,362	457,739	763,038	18,238	996	2,035	10,255,408
Deletions	(8,982,808)	(458,253)	(746,969)	(17,915)	(979)	(2,000)	(10,208,924)
Balance, June 30, 1999	<u>\$38,300</u>	<u>\$1,534</u>	<u>\$45,707</u>	<u>\$809</u>	<u>\$108</u>	<u>\$1,593</u>	<u>\$88,051</u>

7. LITIGATION AND CLAIMS

The Bienville Parish Sheriff is not involved in any litigation at June 30, 1999, nor is he aware of any unasserted claims.

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

The Bienville 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 Bienville Parish Police Jury.

9. DESIGNATED AND RESERVED FUND BALANCE

As shown on Statement A, \$11,399, is designated for jail inmates. Revenues are derived from commissions on telephone usage, which is paid by the telephone company. The commissions are designated for inmate benefit and are used for providing those items for inmates which could not otherwise be provided by the sheriff.

The following schedule provides changes in the designated fund balance amounts for the year ended June 30, 1999:

Balance at July 1, 1998	\$9,620
Additions	10,226
Reductions	<u>(8,447)</u>
Balance at June 30, 1999	<u>\$11,399</u>

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year June 30, 1999

GENERAL FUND - EXPENDITURE DETAIL

Schedule 1 presents expenditures of the General Fund by department for the year ended June 30, 1999.

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

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

CIVIL FUND

The Civil Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment to recipients in accordance with applicable laws.

CRIMINAL FUND

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

INMATE FUND

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the commissary located at the jail.

FLOWER FUND

The Flower Fund accounts for payroll deductions from employees. Deposits in the fund are used for the purchase of flowers for hospitalized employees and their families and for funerals.

SCHOLARSHIP FUND

The Scholarship Fund accounts for an annual donation by a parish resident. Scholarships are provided to worthy high school graduates who are entering college.

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Expenditures, By Department
For the Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
GENERAL GOVERNMENT			
Taxation - collector - operating services	<u>\$10,266</u>	<u>\$10,266</u>	
PUBLIC SAFETY			
Administration:			
Personal services and related benefits	200,677	198,078	\$2,599
Operating services	39,507	39,029	478
Materials and supplies	13,291	13,600	(309)
Travel and other charges	10,701	11,144	(443)
Capital outlay	18,651	18,687	(36)
Sub-total administration	<u>282,827</u>	<u>280,538</u>	<u>2,289</u>
Civil services:			
Personal services and related benefits	32,261	31,760	501
Operating services	4,335	4,645	(310)
Materials and supplies	3,367	3,328	39
Travel and other charges	45	54	(9)
Sub-total civil services	<u>40,008</u>	<u>39,787</u>	<u>221</u>
Criminal investigation:			
Personal services and related benefits	113,530	112,700	830
Operating services	10,880	11,069	(189)
Materials and supplies	9,729	9,809	(80)
Travel and other charges	5,831	5,813	18
Capital outlay	5,431	5,431	
Sub-total criminal investigation	<u>145,401</u>	<u>144,822</u>	<u>579</u>
Patrol:			
Personal services and related benefits	394,276	390,686	3,590
Operating services	67,122	67,280	(158)
Materials and supplies	41,676	41,307	369
Travel and other charges	2,108	2,109	(1)
Capital outlay	39,873	39,873	
Sub-total patrol	<u>545,055</u>	<u>541,255</u>	<u>3,800</u>

(Continued)

BIENVILLE PARISH SHERIFF

Arcadia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Department, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
PUBLIC SAFETY: (CONTD.)			
Records and identification:			
Personal services and related benefits	\$52,411	\$52,186	\$225
Operating services	1,037	1,037	
Materials and supplies	5,456	5,563	(107)
Travel and other charges	239	239	
Capital outlay	360	360	
Sub-total records and identification	<u>59,503</u>	<u>59,385</u>	<u>118</u>
Youth investigation and control:			
Personal services and related benefits	28,085	27,821	264
Operating services	3,092	3,092	
Materials and supplies	480	493	(13)
Travel and other charges	31	31	
Capital outlay	90	90	
Sub-total investigation and control	<u>31,778</u>	<u>31,527</u>	<u>251</u>
Custody of prisoners:			
Personal services and related benefits	128,060	126,679	1,381
Operating services	8,587	9,889	
Materials and supplies	61,198	61,463	(265)
Travel and other charges	9,735	9,431	304
Capital outlay		296	(296)
Sub-total custody of prisoners	<u>207,580</u>	<u>207,758</u>	<u>(178)</u>
Communications:			
Personal services and related benefits	154,877	147,852	7,025
Operating services	31,541	31,383	158
Materials and supplies	2,760	3,143	(383)
Travel and other charges	120	123	
Capital outlay	612	612	
Sub-total communications	<u>189,910</u>	<u>183,113</u>	<u>6,797</u>
Total expenditures	<u>\$1,512,328</u>	<u>\$1,498,451</u>	<u>\$13,877</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, 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>INMATE FUND</u>	<u>FLOWER FUND</u>	<u>SCHOLAR- SHIP FUND</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	<u>\$38,300</u>	<u>\$1,534</u>	<u>\$45,707</u>	<u>\$809</u>	<u>\$108</u>	<u>\$1,593</u>	<u>\$88,051</u>
LIABILITIES							
Due to taxing bodies and others	<u>\$38,300</u>	<u>\$1,534</u>	<u>\$45,707</u>	<u>\$809</u>	<u>\$108</u>	<u>\$1,593</u>	<u>\$88,051</u>

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

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	INMATE FUND	FLOWER FUND	SCHOLAR- SHIP FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1998	\$7,746	\$2,048	\$29,638	\$486	\$91	\$1,558	\$41,567
ADDITIONS							
Deposits:							
Sheriff's sales		359,198					359,198
Fines and costs			761,454				761,454
Garnishments		88,518					88,518
Other deposits		10,023	1,584	18,238	996	2,035	32,876
Taxes, fees, etc.,	9,013,362						9,013,362
Total additions	9,013,362	457,739	763,038	18,238	996	2,035	10,255,408
Total	9,021,108	459,787	792,676	18,724	1,087	3,593	10,296,975
REDUCTIONS							
Deposits settled to:							
Louisiana Wildlife and Fisheries	39,386						39,386
Louisiana Forestry Commission	29,462						29,462
Louisiana Tax Commission	5,662						5,662
Bienville Parish:							
Sheriff's General Fund	1,026,046	44,758	67,271				1,138,075
Police Jury	1,242,765						1,242,765
School Board	4,788,774						4,788,774
Assessor	237,240						237,240
Clerk of Court		11,762	45,189				56,951
Library	419,135						419,135
Hospital Service District No. 1	48,227						48,227
Recreation District No. 1	131,337						131,337
Shady Grove Recreation Dist.	11,826						11,826
Shiloh Water District	6,371						6,371
North Bienville Fire District	223,712						223,712
Fire Protection District No.4-5	218,151						218,151
Fire Protection District No. 6	116,429						116,429
Fire Protection District No. 7	98,258						98,258
Pension funds	234,988						234,988
Municipalities	4,136		7,571				11,707
District attorney			134,163				134,163
Indigent defender board			113,061				113,061

(Continued)

BIENVILLE PARISH SHERIFF
 Arcadia, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Schedule of Changes in Unsettled Balances
 Due to Taxing Bodies and Others, 1998

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>INMATE FUND</u>	<u>FLOWER FUND</u>	<u>SCHOL- ARSHIP FUND</u>	<u>TOTAL</u>
REDUCTIONS: (CONTD.)							
Deposits settled to: (Contd.)							
Judge's expense account			\$48,698				\$48,698
Criminal court fund			203,617				203,617
Second judicial district court			33,828				33,828
Litigants		\$383,340					383,340
Attorneys, appraisers, etc.		8,335					8,335
Northwest Crime Lab			48,930				48,930
COLE			9,543				9,543
Redemptions		2,115					2,115
Refunds	\$31,561						31,561
Town of Arcadia	68,411						68,411
Other settlements	931	6,667	35,098				42,696
Other reductions		1,276		\$17,915	\$979	\$2,000	22,170
Total reductions	<u>8,982,808</u>	<u>458,253</u>	<u>746,969</u>	<u>17,915</u>	<u>979</u>	<u>2,000</u>	<u>10,208,924</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, June 30, 1999	<u>\$38,300</u>	<u>\$1,534</u>	<u>\$45,707</u>	<u>\$809</u>	<u>\$108</u>	<u>\$1,593</u>	<u>\$88,051</u>

(Concluded)

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

Year 2000 Issue
June 30, 1999

(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 Bienville 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 financial reporting system as requiring year 2000 remediation. All repairs, testing, and validation of the system have been completed.

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.



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

BIENVILLE PARISH SHERIFF
Arcadia, Louisiana

I have audited the general purpose financial statements of the Bienville Parish Sheriff as of and for the year ended June 30, 1999 and have issued my report thereon dated July 26, 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 Bienville 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 Bienville 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.

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CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

BIENVILLE PARISH SHERIFF
Arcadia, 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 Bienville 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 over a horizontal line.

West Monroe, Louisiana
July 26, 1999

BIENVILLE PARISH SHERIFF
Arcadia, 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 Bienville Parish Sheriff.
2. No instances of noncompliance material to the financial statements of Bienville 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

**BEINVILLE PARISH SHERIFF
Arcadia, 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.