

**VERNON PARISH SHERIFF**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1996 (Continued)

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1996, the sheriff has cash and cash equivalents (bank balances) as follows:

Petty cash	\$1,480
Interest-bearing demand deposits	<u>1,038,801</u>
Total	<u>\$1,040,281</u>

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. These securities are in the name of the governmental entity in the trust department of the fiscal agent bank. At June 30, 1996, the sheriff has \$1,380,473 in deposits (collected bank balances). These balances are secured from risk by \$380,808 of federal deposit insurance and \$999,665 of pledged securities held by the fiscal agent bank in its trust department.

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of SASB Statement 3, Louisiana Revised Statute 26:1229 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.

**4. RECEIVABLES**

The receivables at June 30, 1996, are as follows:

Class of Receivable	General
	Fund
Ad valorem taxes	\$987
Intergovernmental revenues	27,758
Fees, charges, and commissions for services	227,000
Other	<u>6,438</u>
Total	<u>\$282,173</u>

**WISCON PARISH SHERIFF**  
Lafayette, Louisiana  
Notes to the Financial Statements  
June 30, 1996 (Continued)

**B. FIXED ASSETS**

Fixed assets of governmental fund are recorded as expenditures at the time they are purchased, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. No depreciation has been provided on general fixed assets. Approximately 80 per cent of the fixed assets are valued at actual historical cost while the remaining 20 per cent are valued at estimated historical cost, based on historical cost of similar items.

**3. LONG-TERM DEBT**

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

**4. COMPENSATED ABSENCES**

Full-time deputies of the sheriff's office, depending on length of service, earn from 6 to 30 days of vacation and sick leave each year. Vacation leave must be taken in the year earned. Accumulated leave is not paid upon termination of employment. As June 30, 1996, there are no accumulated and vested benefits relating to vacation and sick leave that require disclosure or accrual to conform with generally accepted accounting principles.

**B. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only 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.

**2. LISTED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement District	30.04	30.04	2000
Law Enforcement District	7.00	7.00	2000

RECEIVED  
LEGISLATIVE MONITOR

95 DEC 19 AM 8-56

**ORIGINAL  
FILE COPY  
DO NOT SEND OUT**

These documents  
return from the  
copy and place  
back in 9503

**VERNON SWINCH SHERIFF**  
Leesville, Louisiana

Financial Statements and  
Independent Auditor's Reports  
As June 30, 1948 and for the Year Then Ended  
with Supplemental Information Schedule

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 148 12 1948

**FRANCO W. WARD**  
Certified Public Accountant

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

30 Terra Avenue  
Alexandria, LA 71303  
318/442-7548  
Fax: 338/442-0496

**Independent Auditor's Report on Compliance  
with Specific Requirements Applicable to Nonmajor  
Federal Financial Assistance Program Transactions**

**VERNON PARISH SHERIFF**  
Lafayette, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated October 31, 1996.

In connection with my audit of the financial statements of the Vernon Parish Sheriff as of and for the year ended June 30, 1996, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Vernon Parish Sheriff's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the sheriff had not complied, in all material respects, with these requirements.

This report is intended for the information of the management of the sheriff. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
October 31, 1996

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 338/442-9425

**Independent Auditor's Report on Compliance  
with the General Requirements Applicable to  
Federal Financial Assistance Programs**

**VERNON PARISH SHERIFF**  
Lafayette, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated October 31, 1996.

I have applied procedures to test the Vernon Parish Sheriff's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996. These applicable requirements are political activity, civil rights, cash management, federal financial reports, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the sheriff had not complied, in all material respects, with these requirements.

This report is intended for the information of the management of the sheriff. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
October 31, 1996

**Verona Parish Sheriff**  
Lafayette, Louisiana  
Federal Internal Control Report (Continued)

This report is intended for the information of the management of the Sheriff. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Sharon M. Way*

Sharon M. Way  
Alexandria, Louisiana  
October 31, 1996

**VERNON PARISH SHERIFF**

Louisville, Louisiana  
Notes to the Financial Statements  
June 30, 1996 (Continued)

**5. CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Beginning Balance	1123,579	12,358,599	11,895,817	15,378,005
Additions			184,840	184,840
Deductions			(151,881)	(151,881)
Ending Balance	1123,579	12,358,599	11,928,776	15,411,099

**6. PENSION PLAN**

Substantially all employees of the Vernon Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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 creditable 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 22 but less than 25 years, 2.75 per cent for each year if total service is at least 25 but less than 28 years, and 3 per cent for each year if total service is at least 28 years. In any case, the retirement benefit cannot exceed 500 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or paired months that produce the highest average. Employees who terminate with at least 22 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early retirement benefits between ages 52 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 by state statute.

Members are required by state statute to contribute 8.70 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System include one-half of one per cent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:181, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71302  
318/942-7566  
Fax: 318/942-8495

**Independent Auditor's Report on Schedule  
of Federal Financial Assistance**

**VERNON PARISH SHERIFF**  
Lousville, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated October 31, 1996. These financial statements are the responsibility of the sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-120, Audits of State and Local Governments. These standards and OMB Circular A-120 require that I 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the financial statements of the Vernon Parish Sheriff, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statement taken as a whole.

This report is intended for the information of the Vernon Parish Sheriff. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
October 31, 1996

WILSON ANDERSON SHERIFF  
 Leesville, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled Balances  
 For the Year Ended June 30, 1995

	SHERIFF'S FUNDS	TAX COLLECTION FUND	INMATE FUND	TOTALS
<b>UNSETTLED BALANCES AT BEGINNING OF YEAR</b>	<u>1029,194</u>	<u>2170,143</u>	<u>27,570</u>	<u>3426,907</u>
<b>ADDITIONS</b>				
Deposits:				
Sheriff's sales	307,464			307,464
Bonds	43,630			43,630
Advance deposits (watts)				
Fines and costs	1,879,607			1,879,607
Prison inmates			100,000	100,000
Other deposits	6,080			6,080
Taxes, fees, etc., paid to tax collector		7,001,483		7,001,483
Total additions	<u>1,438,781</u>	<u>7,001,483</u>	<u>100,000</u>	<u>8,540,264</u>
Total	1,448,975	8,162,126	127,304	9,738,405
<b>DEDUCTIONS</b>				
Taxes, fees, etc., distributed to taxing bodies and others		7,811,585		7,811,585
Deposits settled to:				
Sheriff's General Fund	200,000			200,000
Police Jury	268,208			268,208
District attorney	169,310			169,310
Clerk of court	111,410			111,410
Indigent defender board	71,238			71,238
Attorneys, appraisers, etc.	4,735			4,735
Other settlements	400,494			400,494
Withdrawals by/for inmates			14,000	14,000
Other deductions	10,837		10,518	21,355
Total deductions	<u>1,081,432</u>	<u>7,811,585</u>	<u>10,518</u>	<u>8,903,535</u>
<b>UNSETTLED BALANCES AT END OF YEAR - DUE TO TAXING BODIES AND OTHERS</b>	<u>367,543</u>	<u>370,541</u>	<u>17,000</u>	<u>755,084</u>

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71303  
318/442-7668  
Fax: 336/442-9495

**Independent Auditor's Report on the Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs**

**VENON PARISH SHERIFF**  
Greenville, Louisiana

I have audited the financial statements of the Venon Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated October 31, 1996.

I conducted my audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit for the year ended June 30, 1996, I considered the sheriff's internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the sheriff's financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated October 31, 1996.

The management of the sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Vernon Parish Sheriff  
Lafayette, Louisiana  
Internal Control Report (Continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Vernon Parish Sheriff. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie M. May*

Herbie M. May  
Alexandria, Louisiana  
October 31, 1996

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7500  
Fax: 318/442-9496

**Independent Auditor's Report on Internal Control Structure  
Based Solely on an Audit of the Financial Statements**

**VERNON PARISH SHERIFF**  
Lumberton, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff at June 30, 1998, and for the year then ended, and have issued my report thereon dated October 31, 1998.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Vernon Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of the relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

**STAIN REPORTS REQUESTED BY**

**OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR 4-328**

The following pages contain reports on the schedule of Federal financial assistance, internal control structure, and compliance with laws and regulations required by OMB Circular 4-328, Audits of State and Local Governments, the Single Audit Act of 1984, and the Louisiana Governmental Audit Statute, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

VERNON PARISH SHERIFF  
 Leesville, Louisiana  
 TAX COLLECTOR AGENCY FUND

Schedule Collections, Distributions, and Unsettled Balances  
 For the Year Ended June 30, 1996

<u>UNSETTLED BALANCE, JULY 1, 1995</u>	<u>\$178,643</u>
<b>COLLECTIONS</b>	
Ad valorem taxes	4,340,579
State revenue sharing	1,117,798
Spending licenses	155,144
Interest and	
Delinquent taxes	8,752
Demand deposits	14,899
Protest fees	2,514
Parish licenses	244,087
Tax notices, etc.	25,814
Total collections	<u>7,911,583</u>
Total	8,102,126
<b>DISTRIBUTIONS</b>	
Louisiana Department of:	
Wildlife and Fisheries	81,009
Agriculture and Forestry	40,130
Louisiana Tax Commission	7,394
Vernon Parish:	
Police Jury	2,181,673
School Board	3,329,432
Assessor	180,947
Law Enforcement District	1,154,101
Clerk of Court	881
West Vernon Water District	81,357
South Vernon Water District	40,898
Pension funds	181,614
Refunds, etc.	81,438
Total distributions	<u>7,831,304</u>
<u>UNSETTLED BALANCE AT JUNE 30, 1996,</u> <u>due to income books and others</u>	<u>\$178,643</u>

VEENOR PARISH GOVERNMENT  
 Leesville, Louisiana  
 Schedule of Federal Financial Assistance  
 For the Year Ended June 30, 1995

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	FY94 NUMBER	ISSUES/ EXPENDITURES
<u>United States Department of Agriculture</u> Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10,500	<u>121,852</u>
<u>United States Department of Justice</u> Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Drug Control and Systems Improvement - Formula Grant	18,579	<u>78,913</u>
Total Issues/Expenditures		<u>\$201,765</u>

BOSSON PARISH SHERIFF  
 Leesville, Louisiana  
 FISCAL YEAR TYPE - AGENCY FUNDS

Combined Balance Sheet, June 30, 1998

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTION FUND</u>	<u>EMERG. FUND</u>	<u>TOTALS</u>
<u>ASSETS</u>				
Cash and cash equivalents	<u>\$289,185</u>	<u>\$278,541</u>	<u>\$2,311</u>	<u>\$569,997</u>
<u>LIABILITIES</u>				
Due to taxing bodies and others	<u>\$289,185</u>	<u>\$278,541</u>	<u>\$2,311</u>	<u>\$569,997</u>

**VERNON PARISH SHERIFF**  
Lumberville, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of June 30, 1998, and for the Year Then Ended

**FINANCIAL FUND TYPE - AGENCY FUNDS**

**SHERIFF'S FUND** -- accounts for funds held in civil suits, sheriff's sales, and commitments. It also accounts for collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws. The Sheriff's Fund is comprised of the Civil, Bond, and Fines and Costs Funds of the Sheriff.

**TAX COLLECTOR FUND** -- Article V, Section 27 of the Louisiana Constitution of 1904 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.

**DEPOSIT FUND** -- accounts for money deposited by various prison inmates while incarcerated by the sheriff. Withdrawals are made for purchases by the inmates. Remaining balances to the credit of a prisoner is refunded upon release or transfer to another prison.

**VERNON PARISH SHERIFF**  
Lewville, Louisiana  
Notes to the Financial Statements  
June 30, 1996 (Continued)

The Louisiana Sheriff's Risk Management Program has published its own financial report which can be obtained from the Louisiana Sheriff's Association, 1126 Michoudien Drive, Baton Rouge, LA 70804.

In addition to the above, the sheriff has obtained commercial insurance for all the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**11. LITIGATION AND CLAIMS**

As June 30, 1996, the sheriff is involved in several lawsuits seeking damages in excess from \$275,000 to \$1,190,000. Legal counsel for the sheriff has stated that an unfavorable outcome on any and/or all of these suits would not exceed the current liability insurance coverage acquired by the sheriff through commercial insurance.

**12. EXPENDITURES OF THE SHERIFF'S OFFICE  
MADE BY THE VERNON POLICE JURY**

The sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by statute, are paid by the Vernon Parish Police Jury.

**VERNON PARISH SHERIFF**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1998 (Continued)

The following schedule presents a summary of the capital lease commitments as of June 30, 1998:

	Present Values		Total Minimum Lease Payments
	of Minimum		
	Lease Payments	Interest	
Computer equipment	528,982	57,088	586,070
Phone system	1,371	81	1,458
Vehicles	62,379	7,381	69,760
Total	<u>592,732</u>	<u>64,470</u>	<u>657,202</u>

The following is a schedule of the future minimum capital lease payments, together with the present value of the net minimum lease payments:

<u>Year Ended June 30</u>	
1997	72,178
1998	72,713
1999	3,543
Total minimum lease payments	<u>97,898</u>
Less - amount representing interest	<u>(18,670)</u>
Present value of net minimum lease payments	<u>792,330</u>

**20. RISK MANAGEMENT**

The sheriff's office is exposed to various risks related to theft, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Louisiana law provides that the sheriff may join with other sheriff's to form an interlocal risk management agency for the development and administration of an interlocal risk management program. The Vernon Parish Sheriff has joined together with other sheriff's to form the Louisiana Sheriff's Risk Management Program, a public entity risk pool currently operating as a common risk management and insurance program for Louisiana sheriff's. The sheriff pays an annual premium to the pool for his general and professional liability insurance coverage. The agreement for formation of the Louisiana Sheriff's Risk Management Program, administered by the Louisiana Sheriff's Association, provides for the pool to be self-sustaining through member premiums and will reinsurance through commercial companies for claims in excess of \$1,800,000 for each insured event. The sheriff estimates the range of contingent losses, if any, to be borne by the government will not exceed the available insurance coverage.

**VERNON PARISH SHERIFF**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1986 (Continued)

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

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

	Certificates of Indebtedness	Installments Purchased	Total
Balance at June 30, 1985	\$2,400,959	191,693	\$2,592,652
Additions		194,681	194,681
Reductions	(229,099)	(183,796)	(412,895)
Balance at June 30, 1986	<u>\$2,169,980</u>	<u>\$202,576</u>	<u>\$2,372,556</u>

The \$2,602,808 certificate of indebtedness dated December 31, 1983, is payable in equal installments of \$299,941 through December 1, 2007 and bears an interest rate of 8 per cent per annum. The issue is secured by the levy and collection of ad valorem taxes.

The annual requirements to amortize the outstanding certificate of indebtedness, including interest of \$529,084 is as follows:

<u>Year Ending June 30</u>		
1987		\$357,398
1988		359,878
1989		362,358
1990		364,838
1991		367,318
1992		369,798
		<u>181,558</u>
Total		<u>\$2,698,804</u>

**WIBRON PARISH SHERIFF**  
 Leesville, Louisiana  
 Notes to the Financial Statements  
 June 30, 1996 (Continued)

contributions to the System for the years ending June 30, 1995, 1996, and 1994, were \$21,533, \$21,758, and \$21,170, respectively, equal to the required employer's contributions for each year.

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 Sheriff's Pension and Relief Fund, Post Office Box 3166, Monroe, LA 71202 or by calling (318) 362-3790.

**T. CHANGES IN AGENCY FUND BALANCES**

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

	Agency Funds			
	Debitors	Due Outstanding	Income	Total
Balance at June 30, 1995	\$23,764	\$79,344	\$1,201	\$94,309
Additions	1,436,874	1,008,980	100,000	2,545,854
Subtractions	(1,441,450)	(1,000,000)	(104,000)	(2,545,450)
Balance at June 30, 1996	\$19,188	\$87,324	\$1,201	\$107,713

**6. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:2576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the tax collector returns the amount due, with interest at the rate of 2 per cent per annum from the date the funds were received by the tax collector. The following is a summary of changes in the taxes paid under protest as recorded in the Tax Collector Agency Funds:

Balance, July 1, 1995	\$68,671
Additions:	
Taxes	71,995
Interest	1,766
Settlements to taxing bodies and others	NONE
Balance, June 30, 1996	\$142,432

**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 reports are based solely on the audit of the general purpose financial statements.

IBIBON PARISH SHERIFF  
 Leesville, Louisiana  
 GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended June 30, 1988

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (Nonmajor Fund)
<b>REVENUES</b>			
All violation cases	\$1,027,299		\$1,027,299
Intergovernmental revenues:			
Local grants	28,186		28,186
Federal grants	39,513		39,513
State grants:			
State revenue sharing	253,549		253,549
State supplemental pop	178,898		178,898
Other grants	184,564		184,564
Fees, charges, and commissions for services:			
Commissions on licenses and taxes	84,293		84,293
Civil and criminal fees	278,887		278,887
Court attendance	4,725		4,725
Transportation of prisoners	1,387		1,387
Feeding and keeping of prisoners	2,389,436		2,389,436
Miscellaneous	188,164		188,164
Use of money and property	17,885		17,885
Total revenues	<u>3,694,874</u>	<u>None</u>	<u>3,694,874</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personal services	2,428,480		2,428,480
Operating services	538,883		538,883
Materials and supplies	898,225		898,225
Travel and other charges	87,384		87,384
Debt service:			
Principal	705,940	1239,009	944,949
Interest and bank charges	23,878	148,817	172,695
Capital outlay	223,857		223,857
Total expenditures	<u>3,813,864</u>	<u>1887,826</u>	<u>5,701,690</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(119,990)	(187,826)	(307,816)

(Continued)

The accompanying notes are an integral part of this statement.

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71303  
318/442-7500  
Fax: 318/442-8406

**Independent Auditor's Report on Compliance With Laws and  
Regulations Based Solely on an Audit of the Financial Statements**

**VERNON PARISH SHERIFF**  
Laplace, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff as June 30, 1998, and for the year then ended, and have issued my report thereon dated October 31, 1998.

I conducted my audit in accordance with generally accepted auditing standards; 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Vernon Parish Sheriff is the responsibility of the Vernon Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Vernon Parish Sheriff's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Vernon Parish Sheriff. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Heddie W. Way*  
Heddie W. Way  
Alexandria, Louisiana  
October 31, 1998

**BERNON PARISH SHERIFF**  
Lafayette, Louisiana

Notes to the Financial Statements  
As of June 30, 1996 and For the Year Then Ended

**INTRODUCTION**

As provided by Article 8, Section 27, of the Louisiana Constitution of 1874, 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 mobile patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug programs, etc. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Vernon Parish Police Jury is the financial reporting entity for Vernon 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. 34 established criteria for determining which component units should be considered part of the Vernon 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. These criteria include:

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.

BROWN BROS. CORP.  
 LOGGERS, SUPPLIERS  
 REGISTRATION 1980 TAX - (EXEMPTED) FUND

Statement of Cash Flows  
 For the Year Ended June 30, 1986

Cash Flows from operating activities:	
Cash received from sales to customers	\$114,589
Cash disbursed to suppliers for goods and services	<u>(114,000)</u>
Net cash provided by operating activities	<u>\$589</u>
Net increase in cash and cash equivalents	\$3,843
Cash and Cash Equivalents at Beginning of Year	<u>9,000</u>
Cash and Cash Equivalents at End of Year	<u>\$12,843</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	\$7,000
Adjustments to reconcile operating income to net cash provided by operating activities	<u>(6,157)</u>
Net Cash Provided By Operating Activities	<u>\$843</u>

The accompanying notes are an integral part of this statement.

**VIENNA PARISH SHERIFF**  
**PROPERTY, EQUIPMENT**  
**PREPARED BY: TERRY TAYLOR - INTERIM**

Statement of Revenues, Expenditures, and Changes in Retained Earnings  
 for the Year Ended June 30, 1998

<b>REVENUES</b>	
Gifts to visitors and others	11,765.00
<b>EXPENSES</b>	
Cost of items sold	107,000
Supplies	70,000
total expenses	<u>177,000</u>
<b>NETTING INCOME</b>	7,843
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>0.00</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>7,843</u>

The accompanying notes are an integral part of this statement.

VERNON MARTIN SHERIFF  
 Inventory, Conditions  
 Comprehensive Fund Type - GENERAL FUND

Statement of Revenues, Expenditures, and Changes Fund Balance  
 Budget (Non-CAMP) Basis and Actual  
 For the Year Ended June 30, 2006

	BUDGET	ACTUAL	ADJUSTMENTS	ACTUAL OR BUDGET (\$)	VARIANCE FUNDING (DEFICIT/SURPLUS)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers net	(1,000,000)	(1,047,522)		(1,047,522)	111,508
Proceeds from bank loans	500,000	500,000		500,000	
Sale of assets	500	500		500	(100)
Increase in capital leases		108,651	(108,651)		
Total other financing sources (uses)	100,500	100,529	(108,651)	100,529	11,208
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	2,488	28,271	(4,894)	21,517	18,090
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	113,465	461,812		461,812	(348,347)
<b>INCREASE (DECREASE) FROM THIS SOURCE</b>	800	18,834	4,594		
<b>FUND BALANCE AT END OF YEAR</b>	114,265	480,646	800	461,812	513,636

(Continued)

The accompanying notes are an integral part of this statement.

**Bornan Parish Sheriff**  
Lafayette, Louisiana  
Federal Internal Control Report (Continued)

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

**General requirements**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/Cost principles
- Administrative requirements (Common Rule)

**Specific requirements**

- Claims for advances and reimbursements
- Matching

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended June 30, 1995, the sheriff had no major federal financial assistance programs and expended 308 per cent of its total Federal financial assistance under the Drug Control and System Improvement Formula Grant Program - CFSB No. 38-579 and the Food Distribution Program - CFSB No. 30-558, nonmajor federal financial assistance programs.

I performed tests of controls, as required by OMB Circular 4-125, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to nonmajor federal financial assistance programs. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that I consider to be material weaknesses as defined above.

HERNON PARISH SHERIFF  
 Leesville, Louisiana  
 GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended June 30, 1996

	GENERAL FUND	POST SERVICE FUND	TOTAL MEMORANDUM FUND
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in		847,522	847,522
Operating transfers out	(181,522)		(181,522)
Proceeds from bank loan	500,000		500,000
Sale of assets	285		285
Increase in capital leases	184,681		184,681
Total Other Financing Sources (Uses)	<u>503,444</u>	<u>847,522</u>	<u>1,350,966</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	24,371	83,640	108,011
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	461,652	76,631	538,283
<b>DECREASE IN RESERVE FOR CONTINGENCIES</b>	<u>(18,881)</u>	<u>8998</u>	<u>(18,881)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>442,771</u>	<u>85,529</u>	<u>528,300</u>

(continued)

The accompanying notes are an integral part of this statement.

## **VERNON PARISH SHERIFF**

Jacobsville, Louisiana  
Notes to the Financial Statements  
June 30, 1998 (Continued)

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.

Based on criteria 2 and 3 above, it has determined that the Vernon Parish Sheriff is a component unit of the Vernon Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds and account groups maintained by the sheriff and do not present information on the police jury, the general governmental services provided by that government, or other governmental funds that comprise the financial reporting entity.

### **B. FUND ACCOUNTING**

The sheriff uses funds and account groups to report on financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental 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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not reported in the funds because they do not directly effect net expendable available financial resources.

Funds of the sheriff are classified in three categories: governmental (General Fund), proprietary (enterprise) fund, and fiduciary (agency) funds. These funds are described as follows:

#### **General Fund**

The General Fund, as provided by Louisiana Revised Statute 35:1422, 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, et cetera. General operating expenditures are paid from this fund.

#### **Enterprise Fund**

The enterprise fund, operated similar to a business enterprise, is comprised of the inmate commissary fund which sells items to inmates.

ACCOUNT GROUPS		TOTAL (IN HUNDREDS OF DOLLARS)
CONCRETE FIXED ASSETS	CONCRETE LONG-TERM DEBT	
		\$1,000,000
		199,017
\$2,667,766		36,798
		3,467,548
	\$180,280	180,280
	<u>2,187,537</u>	<u>2,187,537</u>
<u>\$1,652,208</u>	<u>\$2,282,518</u>	<u>\$2,218,108</u>
		500,477
		844,987
	\$2,368,800	2,169,980
	20,818	87,408
<u>NONE</u>	<u>2,389,618</u>	<u>2,897,283</u>
\$2,667,766		3,457,188
		36,932
		4,828
		180,738
		479,168
<u>2,667,766</u>	<u>NONE</u>	<u>4,757,852</u>
<u>\$1,652,208</u>	<u>\$2,282,518</u>	<u>\$7,218,108</u>

**VENUE PARISH SHERIFF**  
Lafayette, Louisiana  
Notes to the Financial Statements  
June 30, 1998 (continued)

**Agency Funds**

The agency funds are used as depositories for civil jails, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigents 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.

**B. 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 measurement made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of financial resources measurement focus. The accompanying financial statements have been prepared on 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 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 47:1905 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 of the current year and January and February of the ensuing 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 income is available.

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

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

**EXPENDITURES**

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

**VERNON PARISH SHERIFF**  
Lafayette, Louisiana  
Notes to the Financial Statements  
June 30, 1996 (Continued)

**OTHER FINANCING SOURCES (Item)**

Proceeds from the sale of general fixed assets, insurance reimbursements on damaged property, etc., are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases, installment purchase contracts, etc., are recorded as expenditures and other financing uses at the time of acquisition.

**E. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 1996, was made available for public inspection on June 9, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal approximately 22 days prior to the public hearing for comments from taxpayers, which was held at the Vernon Parish Sheriff's office on June 28, 1995. The budgets are legally adopted, and amended as necessary, by the sheriff. All appropriations lapse at year end. Neither a system of encumbrance accounting nor formal integration of the budget into the accounting system is employed as a management control device. However, periodic budgetary comparisons are made. Budget amounts included in the accompanying financial statements includes the final budget as amended by the sheriff.

**F. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in petty cash, demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in money-producing items with original maturities of usually 90 days or less and negotiable certificates of deposits. 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 the Louisiana law and national banks having their principal offices in Louisiana.

**G. INVENTORY**

Inventory of the General Fund consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 16.992). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method using the first-in, first out (FIFO) cost flow assumption. Reported inventory is equally offset by a reservation of fund balance which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory of the proprietary fund consists of purchased commissary items, including soft drinks, candy, tobacco products, et cetera. Purchased inventory items are valued at the lower of cost or market using the first-in, first out (FIFO) cost flow assumption.

VERNON PARISH SHROFF  
 Leesville, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL FUND TYPE		PROFICARY	PROFICARY
	GENERAL	DEBT	FUND TYPE -	ENTERPRISE
	FUND	SERVICE	AGENCY	FUND
		FUND	FUNDS	FUND
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS:</b>				
Cash and cash equivalents				
Receivables	\$106,828	\$180,288	\$646,897	\$6,154
Inventory	348,817			
Land, buildings, and equipment	4,830			34,176
Other debits:				
Amount available in debt service fund				
Amount to be provided for retirement				
of general long-term debt				
<b>TOTAL ASSETS AND</b>				
<b>OTHER DEBITS</b>				
	<u>\$460,483</u>	<u>\$180,288</u>	<u>\$646,897</u>	<u>\$40,330</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts payable				
Due to taxing bodies and others	180,477			
Certificates of indebtedness			\$246,897	
Leases/purchases payable				
Total Liabilities	<u>180,477</u>	<u>None</u>	<u>\$246,897</u>	<u>None</u>
<b>Fund Equity:</b>				
Investment in general fixed assets				
Retained earnings				\$18,403
Fund balances:				
Reserved for inventory	4,830			
Reserved for debt service		\$180,288		
Unreserved - undesignated	475,276			
Total Fund Equity	<u>480,106</u>	<u>\$180,288</u>	<u>None</u>	<u>18,403</u>
<b>TOTAL LIABILITIES, FUND EQUITY</b>				
<b>AND OTHER CREDITS</b>				
	<u>\$460,483</u>	<u>\$180,288</u>	<u>\$646,897</u>	<u>\$18,403</u>

The accompanying notes are an integral part of this statement.

**VIRGIN FABRIS SHREVE**  
**Greenville, Louisiana**

**Financial Statements**  
**At June 30, 1990 and for the Year Then Ended**

**VERNOE PARISH SHERIFF**  
Lafayette, Louisiana  
Audit Report, June 30, 1996

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying 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 financial statements of the Vernoe Parish Sheriff. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Martha M. May*  
Martha M. May  
Alexandria, Louisiana  
October 21, 1998

26 DEC 19 11 2:56

**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**56 Terra Avenue  
Alexandria, LA 71305  
538/942-7588  
Fax: 538/942-8496**Independent Auditor's Report****VERNON PARISH SHERIFF**  
Lafayette, Louisiana

I have audited the financial statements of the Vernon Parish Sheriff as of June 30, 1998, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Vernon Parish Sheriff at June 30, 1998, and the results of operations and changes in cash flows for the year then ended, in conformity with generally accepted accounting principles.

The sheriff is a defendant in several lawsuits that are in various stages of resolution and their ultimate outcome cannot presently be determined. Accordingly, no provision for any liability that may result has been made in the accompanying financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated October 31, 1998, on my consideration of the Vernon Parish Sheriff's internal control structure and a report dated October 31, 1998, on its compliance with laws and regulations.

Received & Acknowledged  
Legislative Auditor

By \_\_\_\_\_

C O N T E N T S

	Schedule	Page No.
<b>Other Independent Auditor's Reports Required by Government Auditing Standards:</b>		
Report on Internal Control Structure Based Solely on an Audit of the Financial Statements		18
Report on Compliance with Laws and Regulations Material to the Financial Statements		32
<b>Other Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-128, Audits of State and Local Governments, and the Single Audit Act of 1984:</b>		
Report on Schedule of Federal Financial Assistance Schedule of Federal Financial Assistance	4	34 35
Report on Internal Control Structure Based Solely on an Audit of the Financial Statements and the Additional Requirements of OMB Circular A-128		36
Report on Compliance with the General Requirements Relating to Federal Financial Assistance Programs		39
Report on Compliance with Requirements Applicable to Nonmajor Federal Financial Assistance Programs		40

**VERNON PARISH SHERRIFF**  
**Leesville, Louisiana**

Financial Statements and  
 Independent Auditor's Reports  
 At June 30, 1996, and for the Year Then Ended  
 With Supplemental Information Schedules

**C O N T E N T S**

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		7
<b>Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	A	8
<b>Governmental Fund Type:</b>		
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	B	8
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAMP Basis) and Actual - Governmental Fund Type - General Fund	C	18
<b>Proprietary Fund Type - Enterprise Fund:</b>		
Statement of Revenues, Expenses, and Changes in Retained Earnings	D	12
Statement of Cash Flows	E	23
Notes to the Financial Statements		24
	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules:</b>		
<b>Financial Fund Type - Agency Funds:</b>		
Combining Balance Sheet	1	26
Combining Schedule of Changes in Balances Due to Trusty Bodies and Others	2	27
Schedule of Collections, Distributions, and Unsettled Balances - Tax Collector Agency Fund	3	28

PERROW PARISH SHERIFF  
Lafayette, Louisiana  
Grants/Receivables, Fund TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and Changes Fund Balance  
Budget (Non-CMS) Basis and Actual  
For the Year Ended June 30, 1994

	BUDGET	ACTUAL	ADJUSTMENTS	ACTUAL IN BUDGET BASIS	VARIANCE BUDGET / ACTUAL (\$)
<b>REVENUES</b>					
All other taxes	\$1,009,000	\$1,007,066		\$1,007,066	\$1,796
Intergovernmental revenues:					
Local grants	17,000	16,345		16,345	(655)
Federal grants	57,000	59,513		59,513	(2,487)
State grants:					
State revenue sharing	253,800	253,549		253,549	251
State supplemental pay other	128,800	128,888		128,888	88
	88,800	104,554		104,554	16,754
Fees, charges, and commissions for services:					
Commissions on licenses and taxes	48,800	64,883		64,883	16,083
Civil and criminal fees	308,000	308,883		308,883	883
Court attendance	4,000	4,700		4,700	700
Transportation of prisoners	1,000	1,287		1,287	287
Feeding and keeping of prisoners	3,283,180	3,289,888		3,289,888	6,708
Miscellaneous	81,800	100,151		100,151	18,351
Use of money and property	10,000	11,500		11,500	1,500
Total revenues	<u>3,802,680</u>	<u>3,808,828</u>	<u>None</u>	<u>3,808,828</u>	<u>6,148</u>
<b>EXPENDITURES</b>					
Public safety:					
Current:					
Personnel services	3,503,300	3,428,400		3,428,400	(74,900)
Operating services	53,075	588,883		588,883	535,808
Materials and supplies	800,000	888,778	88,778	977,556	177,556
Travel and other charges	62,579	67,889		67,889	5,310
Debt service:					
Principal	788,000	788,000		788,000	0
Interest and bank charges	28,000	29,518		29,518	1,518
Capital outlay	80,000	87,887	(7,887)	79,900	(1,000)
Total expenditures	<u>5,805,054</u>	<u>5,808,828</u>	<u>(7,887)</u>	<u>5,808,828</u>	<u>3,774</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(112,854)</b>	<b>(200,000)</b>	<b>88,787</b>	<b>(187,796)</b>	<b>5,800</b>

(Continued)

The accompanying notes are an integral part of this statement.