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**WEST PARISH CLARK BUREAU SHERIFF
St. Francisville, Louisiana**

**General Purpose Financial Statements
and Independent Auditors' Report
As of and for the Year ended June 30, 1997
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 auditor, or reviewed, orally and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 05 1997

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11/5/97 11:00 AM

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
As of and for the Year Ended June 30, 1997
With Supplemental Information Schedules

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MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Honorable W. H. Bardsel
West Feliciana Parish Sheriff
P O Drawer 1814
St. Francisville, Louisiana 70775

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the West Feliciana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Feliciana Parish Sheriff as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with the GOVERNMENT AUDITING STANDARDS, we have also issued a report dated September 24, 1997 on our examination of the West Feliciana Parish Sheriff's internal control structure and a report dated September 24, 1997 on his compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents are provided for the purpose of additional analysis and are not a required part of the general purpose financial statements of the West Feliciana Parish Sheriff. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Major & Ducote
Major and Ducote
New Roads, Louisiana
September 24, 1997

WEST FELICIANA PARISH SHERIFF
 New Roads, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1987

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 682,766	\$ 0	\$ 81,120	\$ 0
Reserves	21,462	1	0	0
Due from other funds	0	4,741	0	0
Land, buildings, and equipment	0	0	0	458,629
Total Assets	\$ 704,228	\$ 4,742	\$ 81,120	\$ 458,629
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts and salaries payable	\$ 3,919	\$ 0	\$ 0	\$ 0
Due to other funds	0	0	4,741	0
Due to taxing bodies and others	0	0	80,379	0
Compensated absences payable	8,881	0	0	0
Total Liabilities	12,800	0	85,120	0
Equity and Other Credits:				
Investment in general fixed assets	0	0	0	458,629
Fund balances:				
Unassigned - designated	0	4,742	0	0
Unassigned - undesignated	818,788	0	0	0
Total Equity and Other Credits	818,788	4,742	0	458,629
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 827,028	\$ 4,742	\$ 81,120	\$ 458,629

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
New Roads, Louisiana
GOVERNMENTAL FUNDS

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1997**

REVENUES	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Ad valorem taxes	\$ 697,376	\$ 0	\$ 697,376
Intergovernmental revenues:			
Federal grants	0	3,500	3,500
State grants:			
State revenue sharing	89,437	0	89,437
State supplemental pay	72,189	0	72,189
Miscellaneous	10,044	0	10,044
Local	27,080	0	27,080
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	22,115	0	22,115
Civil and criminal fees	22,285	0	22,285
Court attendance	3,880	0	3,880
Feeding, transporting, and keeping prisoners	185,389	0	185,389
Other	2,665	0	2,665
Fines and forfeitures	20,891	3,370	24,261
Interest	24,399	0	24,399
Miscellaneous	83,061	0	83,061
Total revenues	<u>1,131,316</u>	<u>6,870</u>	<u>1,138,186</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	691,843	0	691,843
Operating services	240,548	803	241,351
Material and supplies	40,844	1,085	41,929
Travel and other charges	8,508	0	8,508
Capital outlay	77,518	0	77,518
Miscellaneous	1,816	0	1,816
Total expenditures	<u>1,162,078</u>	<u>2,125</u>	<u>1,164,203</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (30,762)</u>	<u>\$ 4,158</u>	<u>\$ (46,604)</u>
EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (30,762)</u>	<u>\$ 4,158</u>	<u>\$ (46,604)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>651,700</u>	<u>543</u>	<u>652,243</u>
FUND BALANCE AT END OF YEAR	<u>\$ 620,938</u>	<u>\$ 4,142</u>	<u>\$ 625,080</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
 New Roads, Louisiana
GOVERNMENTAL FUND-GENERAL FUND

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
All voters taxes	\$ 580,000	\$ 581,318	\$ 1,318
Intergovernmental revenues:			
State grants:			
State revenue sharing	90,000	86,457	3,543
State supplemental pay	70,000	72,198	2,198
Miscellaneous	8,000	10,844	2,844
Local	20,000	21,808	1,808
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	21,080	22,118	1,118
Civil and criminal fees	18,000	22,203	3,203
Court attendance	1,400	3,880	2,480
Feeding, transporting, and keeping prisoners	180,000	185,388	5,388
Other	0	2,860	2,860
Fines and forfeitures	90,000	20,991	4,991
Interest	20,000	24,399	1,399
Miscellaneous	50,000	50,061	61
Total revenues	<u>1,894,480</u>	<u>1,921,378</u>	<u>26,898</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	821,080	881,840	79,157
Operating services	142,080	240,548	(118,548)
Material and supplies	61,000	48,944	12,056
Travel and other charges	13,000	8,589	4,411
Capital outlay	78,000	77,610	390
Miscellaneous	118,000	7,035	110,965
Total expenditures	<u>1,829,080</u>	<u>1,952,576</u>	<u>(123,496)</u>
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURE	<u>(104,600)</u>	<u>(51,198)</u>	<u>53,548</u>
OTHER FINANCING SOURCES (USES) - Transfers out	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	<u>(104,600)</u>	<u>(51,198)</u>	<u>53,548</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>872,794</u>	<u>861,780</u>	<u>11,014</u>
FUND BALANCE AT END OF YEAR	<u>\$ 768,194</u>	<u>\$ 810,582</u>	<u>\$ 57,612</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
 New Roads, Louisiana
GOVERNMENTAL FUND - SPECIAL REVENUE FUNDS

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1997**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Intergovernmental revenues:			
Federal grants	\$ 3,600	\$ 3,600	\$ 0
Local	1,241	0	(1,241)
Fees and forfeitures:	0	3,278	3,278
Interest	0	0	0
Miscellaneous	0	0	0
Total revenues	4,741	6,878	2,137
EXPENDITURES			
Public safety:			
Personal services and related benefits	0	0	0
Operating services	0	832	(832)
Material and supplies	4,741	5,085	(344)
Travel and other charges	0	0	0
Capital outlay	0	0	0
Miscellaneous	0	0	0
Total expenditures	4,741	5,917	824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	8,965	8,965
OTHER FINANCING SOURCE (USE)			
Transfer in (out)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	0	8,965	8,965
FUND BALANCE AT BEGINNING OF YEAR	0	581	581
FUND BALANCE AT END OF YEAR	0	9,546	9,546

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
PO. Ferridayville, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1997

INTRODUCTION

As provided by Article V, Section 22 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and executes duties required by the parish court system, such as providing ministers, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigation and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

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

1. SUMMARY OF SIGNIFICANT POLICIES

a. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the West Feliciana Parish Sheriff have been prepared in conformity with general accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

b. REPORTING ENTITY

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

WEST POLICEMAN SERVICE SHERIFF
St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority, but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if facts of the organization is not included because of the nature or significance of the relationship.

Because the police jury does not provide significant assistance to the sheriff which makes the sheriff financially independent of the police jury, the sheriff was determined not to be a component unit of the West Feliciana Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds authorized by the sheriff and do not present information on the police jury, the general governmental services provided by these governmental units, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to add financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental fund and special revenue fund and fiduciary agency funds. These two funds are described as follows:

Governmental Fund

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:1427, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court appearances and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Fund- E-S Exercise

This program was conducted with a contract entered into with the West Feliciana Sheriff and the Louisiana Commission on Law Enforcement. The fund was established to develop a parish E-S exercise unit.

WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA

Notes to the Financial Statements (Continued)

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, license fees, et cetera. Disbursements from these funds are made in various parish agencies, beginning 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.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement bases applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Federal and state settlements (which include state supplemental pay for deputies and state revenue sharing) are recorded as unrestricted grants in-kind when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

All income taxes are recorded in the year the taxes are due and payable. All income taxes are measured on a calendar year basis, income due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Interest earnings on time deposits are recorded when the time deposits are matured and the interest is available. Interest on checking and money market accounts is recorded monthly when the interest is available.

Feeding, transporting, and maintenance of prisoners revenue is recorded monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as liabilities are earned.

Substantially all other expenditures are recognized when the related legal liability has been incurred.

DEPT POLICE/PAID SHERIFF
St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

1. **COMPENSATED ABSENCE**

The Sheriff's office has the following policy relating to vacation and sick leave:

Vacation Leave

One week duration after one year of service.
Two weeks duration after three years of service.

Sick Leave

At the Sheriff's discretion.

The Sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 14 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

2. **FUND EQUITY**

Reserve

Reserve represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Dedicated Fund Balances

Dedicated fund balances represent financing plans for future use of financial resources.

3. **TOTAL MEMORANDUM COLUMN**

The Total Memorandum Only column are presented to facilitate financial analysis. Data in these columns do not represent financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

4. **USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

WISH FELIXIANA PARISH SHERIFF
 PO: MONROEVILLE, Louisiana

Notes to the Financial Statements (Continued)

2. LEVIED TAXES

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

	Authorized Millions	Levied Millions	Expiration Date
Property Tax	6.45	6.45	Indefinite
Property Tax	5.77	5.77	December 31, 2008

3. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash and cash equivalents totaling \$493,517 as follows:

Demand deposits	\$ 5,503
Interest bearing Demand Deposits	\$ 137,550
Money market accounts	\$ 350,464
Total	\$ 493,517

These deposits are stated at cost, which approximates market. Under state law, these deposits (in the resulting bank statements) 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 held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the sheriff has \$738,881 in deposits collected bank balances. These deposits are secured from risk by \$218,875 of Federal deposit insurance and \$524,873 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 50:1002 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. RECEIVABLES

The following is a summary of receivables at June 30, 1997:

	General Fund	Agency Funds	Total
Accounts Receivable	\$21,482	\$ 0	\$21,482

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997, are as follows:

Fund	Due From Other Funds	Due to Other Funds
Delta Cash Fund	\$4,741	\$ 0
Asset Reimburse	\$ 0	\$4,741
Total	\$4,741	\$4,741

WEST POLICEMANS PARISH SHERIFF
St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

6. CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

Receipts and Payments

Balance at June 30, 1998	9411,448
Additions	77,538
Deletions	(1,124,881)
Balance at June 30, 1999	9364,105

7. PENSION PLAN

PLAN DESCRIPTION: Substantially all employees of the West Policeans Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund System, a non-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 vary at least \$100 per month, and who were between the ages of 18 and 24 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 50 with at least 10 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 2.0 percent for each year of total service to at least 20 but less than 25 years, 2.75 percent for each year of total service is at least 25 but less than 30 years, and 3 percent for each year of total service is at least 30 years (AET 1127 of 1987 Suppended the accrual rate by 2.25 percent for all service rendered on or after January 1, 1989.) In any case, the retirement benefit cannot exceed 100 percent 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 10 years of service and do not withdraw their employer contributions may retire at or after age 50 and receive the benefits according to their date of termination as indicated previously. Employees who terminate with at least 10 years of credited service are also eligible to elect early benefits between ages 18 and 50 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 50. The System also provides death and disability benefits. Benefits are established or amended by their 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 Sheriff's Pension and Relief Fund, Post Office Box 3189, Monroe, Louisiana 71202, or by calling (1189) 348-2190.

FUNDING POLICY: Plan members are required by state statute to contribute 6.7 percent of their annual covered salary and the West Policeans 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 West Policeans 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 West Policeans Parish Sheriff's contributions to the System for the years ending June 30, 1997, 1998, and 1999, were \$18,025, \$18,310, and \$19,720, respectively, equal to the required contributions for each year.

WEST FELICIANA PARISH SHERIFF
ST. FRANCISVILLE, LOUISIANA

Notes to the Financial Statements (Continued)

8. OTHER POSTEMPLOYMENT BENEFITS

The West Feliciana Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the retired employee. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premium) as an expenditure when the monthly premium due date, which was \$3,432 for the year ending June 30, 1997.

9. DEFERRED ASSESS

As June 30, 1997, employees of the sheriff have accumulated and vested \$3,331 of employee leave benefits, which was computed in accordance with GASB Codification, 103. All of this amount is recorded as an obligation of the General Fund.

10. LEASES

The sheriff has no capital leases as of June 30, 1997. The sheriff does have an equipment operating lease as of June 30, 1997. The minimum annual commitments under the operating lease are as follows:

Fiscal Year:	Amount
1998	3,813
1999	3,813
2000	3,813
2001	3,813
2002	1,170
Total	<u>16,322</u>

11. CHANGES IN AGENCY FUND BALANCES

See supplemental information schedule of Changes in Balance Due to Taxing Bodies and Others.

12. LITIGATION AND CLAIMS

As June 30, 1997, the sheriff is involved in seven lawsuits and one unasserted claim. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the current year was \$0.00.

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

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Description
1. Maintenance of jail.
2. Various utilities.

SHERIFF POLKCOUASA, PARISH SHERIFF
St. Francisville, Louisiana

Being to the Financial Statements (Continued)

14. FEDERAL FINANCIAL ASSISTANCE

The Sheriff participates in the following Federal financial assistance programs:

Federal Grants/ Pass-Through Grants/ -----FEDERAL AID-----	Federal CFDA Number	Pass Through Division's Number	Fiscal/ Funds/
14. Commission of Law Enforcement E-T Marijuana Unit	16.574	0000000000	6060.00

15. FUND BALANCE

The beginning fund balance for the special revenue funds has been increased due to the discovery of prior year errors. The Delta State Police Fund balance was not included in the prior year ending fund balance. This increased beginning fund balance from \$0 to \$287.

**HERSH FELDMAN, PARTIS SHERIFF
St. Francisville, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Year Ended June 30, 1987**

FINANCIAL FUND TYPE - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collection of bonds, fines and costs, and payment of these collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 17 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.

FINE ACCOUNT

The fine account is used to deposit funds held for judicial penalties as imposed by judges. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

GAZES FUND

vending machines of sodas, candy, and cigarettes in jail for use by prisoners, create a profit from sales and commissions. These funds are used to benefit various recreation needs of prisoners.

ASSET FORFEITURE FUND

The Asset Forfeiture Fund accounts for funds held for controlled dangerous substances violations.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1987

TAX

	SHERIFF'S FUND	COLLECTOR FUND	FEES FUND	CANTEEN FUND	FORFEITURE FUND	TOTAL
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ASSETS

Cash and cash equivalents	\$ 7,448	\$ 85,818	\$ 27,683	\$ 4,158	\$ 5,903	\$ 131,128
TOTAL ASSETS	\$ 7,448	\$ 85,818	\$ 27,683	\$ 4,158	\$ 5,903	\$ 131,128

LIABILITIES

Due to other funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,741	\$ 4,741
Due to taxing bodies and other	7,448	85,818	27,683	4,158	1,362	85,379
TOTAL LIABILITIES	\$ 7,448	\$ 85,818	\$ 27,683	\$ 4,158	\$ 5,903	\$ 131,128

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Balance Due
to Taxing Bodies and Others
For the Year Ended June 30, 1987

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINCS FUND	DANTEE FUND	FORFEITURE FUND	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 50,848	\$ 24,332	\$ 22,151	\$ 5,524	\$ 580	\$ 103,435
ADDITIONS						
Deposits:						
Sheriff's Sales	\$ 51,378					\$ 51,378
Boats	5,288					5,288
Fines and Costs			44,140			44,140
Garnishments	85,845					85,845
Other deposits				4,079	8,032	12,111
Taxes, fees, etc., paid to tax collector		3,801,945				3,801,945
Total additions	\$ 151,811	\$ 3,801,945	\$ 44,140	\$ 4,079	\$ 8,032	\$ 3,909,997
Total	\$ 302,659	\$ 3,826,267	\$ 66,291	\$ 8,603	\$ 8,612	\$ 3,912,042
REDUCTIONS						
Taxes, fees, etc., distributed to taxing bodies and others		\$ 3,878,267			\$ 2,715	\$ 3,880,982
Deposits settled to:						
Sheriff's General Fund	21,858					21,858
Clerk of Court	12,258					12,258
Attorneys, appraisers, etc.	88,754					88,754
Other settlements	84,891		38,898			123,789
Other reductions:						
Purchases - merchandise				5,425	0	5,425
Total reductions	\$ 198,811	\$ 3,878,267	\$ 38,898	\$ 5,425	\$ 2,715	\$ 3,921,026
BALANCES AT END OF YEAR	<u>\$ 7,848</u>	<u>\$ 48,000</u>	<u>\$ 27,393</u>	<u>\$ 3,178</u>	<u>\$ 3,997</u>	<u>\$ 81,126</u>

MAJOR & DUCOTE

REGISTERED PUBLIC ACCOUNTANTS

THOMAS MAJOR, CPA, PC
ALBERT MAJOR, CPA, PC
DAVID R. DUCOTE, CPA, PC
JAMES L. SCHWABER, III, CPA, PC

MEMBERS
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SOCIETY OF CHARTERED
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASPECT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Honorable M. W. Essel
West Feliciana Parish Sheriff
St. Francisville, Louisiana

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 24, 1997.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the West Feliciana Parish Sheriff, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, opinions 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 recorded in accordance with supporting documentation and recorded properly so as 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 weaknesses of the structure to future periods is subject to the risk that practices 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 our audit of the general purpose financial statements of the West Feliciana Parish Sheriff, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We issued a certain notice involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

We noted the lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles or controls cash transactions without any intervention by another person.

A material weakness is a reportable condition in which the design or operation of one or more of the 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the West Feliciana Parish Sheriff as of and for the year ended June 30, 1997.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the West Feliciana Parish Sheriff.

This report is intended for the information of the West Feliciana Parish Sheriff and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Major A. Duvane

Major A. Duvane
New Roads, Louisiana
September 24, 1997

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

MAJOR & DUCOTE, CPAs, PC
SUITE 100, SUITE 100, CPAs, PC
SUITE 100, SUITE 100, CPAs, PC

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
INSTITUTE OF LUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"

Honorable M. B. DUCOTE,
West Feliciana Parish Sheriff

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 24, 1997.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement, as performed tests of the West Feliciana Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Compliance with laws, regulations, contracts, and grants applicable to the West Feliciana Parish Sheriff, is the responsibility of the West Feliciana Parish Sheriff. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the West Feliciana Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

This report is intended for the information of the West Feliciana Parish Sheriff and the legislative authority. However, this report is a matter of public record and its distribution is not limited.

Major & Ducote

Major & Ducote
New Orleans, Louisiana
September 24, 1997

WEST FELICIANA PARISH SHERIFF
 St. Francisville, Louisiana

Summary Schedule of Prior Audit Findings
 For the Year Ended June 30, 1997

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
1st Cont. #1	FY94	Lack of segregation.	Partially	Make cost effective improvements.
Comp. #1	FY95	Budget exp. > 94.	Yes	
Comp. #2	FY95	Tax Coll. annual audit.	Yes	
Comp. #3	FY94	Security of Funds.	Yes	

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

Corrective Action Plan For
Current Year Audit Findings
For the Year Ended June 30, 1989

No. No.	Description of Finding	Corrective Action Planned	Name of	
			Contact	Responsible
1st	CVR. 81. Lack of segregation.	Management will review accounting procedures and make INTERNAL CONTROL improvements that are cost effective.	C. Harbel	Cooper