

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 12: POST-EMPLOYMENT HEALTH CARE BENEFITS

The sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees may become eligible for these benefits if they reach retirement age while working for the sheriff. The cost of retiree health care and life insurance benefits is not kept separate from active employees, therefore the cost of such benefits is not available at this time.

NOTE 13: DEFERRED COMPENSATION PLAN

The sheriff offers his employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or to other beneficiary) solely the property and rights of the sheriff subject only to the claims of the sheriff's general creditors. Participants' rights under the plan are equal to those of the sheriff in an amount equal to the fair market value of the deferred account for each participant.

The sheriff has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

(Concluded)

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

<u>Federal Grantor/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Program or Grant Number</u>	<u>Current Year Revenue Recognized</u>	<u>Current Year Expenditures</u>
<u>U. S. Department of Agriculture</u>				
Passed through the State Department of Agriculture:				
USDA Commodities	10.550	N/A	\$ 2,065	\$ 2,065
<u>Department of Justice</u>				
Passed through Louisiana Commission of Law Enforcement and Administration of Criminal Justice				
Act 562 Training Funds	16.579	N/A	2,995	2,995
Act 562 Equipment Funds	16.579	96-P4-B.1-0060	3,433	3,433
Identification of Narcotics Offenders	16.579	95-B4-B.02-0027	24,114	24,114
Violent Crime Intelligence System	16.579	95-B8-B.15-0009	192,732	192,732
Multi-Jurisdictional Task Force	16.579	94-B4-B.02-0D32	20,000	20,000
		93-B4-B.02-0C35	6,419	6,419
DARE Program	16.579	E96-4-016	21,878	21,878
Emergency Law Enforcement Assistance	16.577	951034	2,691	2,691
Intensive Incarceration	16.579	94-B4-B.11-0010	5,595	5,595
Intensive Incarceration	16.579	95-B4-B.11-0046	<u>21,228</u>	<u>21,228</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE, FYE JUNE 30, 1996			<u>\$ 297,555</u>	<u>\$ 297,555</u>

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

The future minimum annual commitments under these non-cancelable operating leases are as follows:

<u>Fiscal Year</u>	
1996-97	\$ 23,007
1997-98	16,188
1998-99	16,188
1999-2000	<u>16,188</u>
Total Future Minimum Lease Commitments	\$ <u>71,571</u>

NOTE 8: CHANGES IN AGENCY FUND BALANCES

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

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Prisoners Fund</u>
Balance at July 1, 1995	\$ 11,099	\$ 164,691	\$ 111,949	\$ 2,695
Additions	242,738	10,563,474	607,271	35,057
Reductions	<u>243,788</u>	<u>10,447,889</u>	<u>644,326</u>	<u>36,222</u>
Balance at June 30, 1996	<u>\$ 10,049</u>	<u>\$ 280,276</u>	<u>\$ 74,894</u>	<u>\$ 1,530</u>

Schedule 2 presents additional detail for the changes in agency fund balances due to taxing bodies and others during the year.

NOTE 9: LITIGATION AND CLAIMS

The sheriff is a defendant in several lawsuits at June 30, 1996. In the opinion of the sheriff's legal counsel, litigation pending in all of these lawsuits is either fully covered by insurance or will not involve a substantial liability to the sheriff. Therefore, no provision for any liability has been made in the financial statements.

NOTE 10: EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the sheriff's office are paid by the Acadia Parish Police Jury and are not included in the accompanying financial statements. The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse is paid for by the Acadia Parish Police Jury.

NOTE 11: SELF INSURANCE HEALTH PLAN

The Sheriff provides health insurance coverage to its employees and their families through a partially self-insured plan. The Sheriff is liable for the first \$35,000 in claims per insured per year. The sheriff has purchased coverage from an insurance company for all costs above this limit. As of June 30, 1996, pending claims amount to \$70,957.

(Continued)

FIDUCIARY FUND TYPE - AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 1996

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR</u>	<u>BOND FUND</u>	<u>PRISONERS FUND</u>
BALANCES AT BEGINNING OF YEAR	<u>\$ 11,099</u>	<u>\$ 164,691</u>	<u>\$ 111,949</u>	<u>\$ 2,695</u>
<u>ADDITIONS:</u>				
Deposits:				
Sheriff's sales	\$ 161,227	\$ -	\$ -	\$ -
Bonds	-	-	607,271	-
Advance deposits (suits)	29,528	-	-	-
Garnishments	51,983	-	-	-
Other deposits	-	-	-	35,057
Taxes, fees, etc., paid to tax collector	-	10,550,016	-	-
Interest earned	-	13,458	-	-
Total additions	<u>\$ 242,738</u>	<u>\$10,563,474</u>	<u>\$ 607,271</u>	<u>\$ 35,057</u>
Total Beginning Balance and Additions	<u>\$ 253,837</u>	<u>\$10,728,165</u>	<u>\$ 719,220</u>	<u>\$ 37,752</u>
<u>REDUCTIONS:</u>				
Taxes, fees, etc., distributed to taxing bodies and others	\$ -	\$10,447,889	\$ -	\$ -
Deposits settled to:				
Sheriff's general fund	56,129	-	84,474	-
Policy Jury	-	-	263,765	-
District Attorneys	-	-	65,108	-
Clerk of Court	16,160	-	30,565	-
Indigent Defender Board	-	-	76,602	-
Litigants	90,958	-	134	-
Attorneys, appraisers, etc.	52,909	-	-	-
Other settlements	20,729	-	98,813	36,222
Other reductions:				
Refunds	6,903	-	23,565	-
NSF checks	-	-	1,300	-
Total Reductions	<u>\$ 243,788</u>	<u>\$10,447,889</u>	<u>\$ 644,326</u>	<u>\$ 36,222</u>
BALANCES AT END OF YEAR	<u>\$ 10,049</u>	<u>\$ 280,276</u>	<u>\$ 74,894</u>	<u>\$ 1,530</u>

SUPPLEMENTARY INFORMATION

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 7: LEASES

Capital Leases

The sheriff records assets acquired through capital lease as an asset and an obligation in the accompanying financial statements. Assets under capital leases total \$184,562 at June 30, 1996. The following is a schedule of the future minimum lease payments under capital lease, together with the net present value of the minimum lease payments as of June 30, 1996.

Minimum Lease Payments FY 06/30/96 - 97	\$ 96,259
Minimum Lease Payments FY 06/30/97 - 98	77,452
Minimum Lease Payments FY 06/30/98 - 99	<u>27,428</u>
Total Minimum Lease Payments	\$ 201,139
Less: Amount representing interest at the Sheriff's incremental borrowing rate of interest	<u>14,052</u>
Present Value of Minimum Lease Payments at 06/30/96	<u>\$ 187,087</u>

Operating Leases

The sheriff is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the general fixed assets account group.

The Sheriff has operating leases of the following nature:

- a. The sheriff has a lease with Ignacio Garcia for an office building. This Lease is in its second of two (2), four (4) year options. The second option expires June 30, 1996. This lease was subsequently renewed for another four years and currently expires June 30, 2000. This lease has monthly lease payments of \$800.
- b. The sheriff has a lease with The Manifest Group for a computer system. This lease, which expired September 30, 1995 but was extended to November 30, 1996, has monthly lease payments of \$1,065.
- c. The sheriff has a lease with Sharp for a copier. This lease which expires March 6, 1997, has monthly lease payments of \$166.
- d. The sheriff has four (4) leases with Xerox for copiers. Two (2) of the copiers have monthly lease payments of \$153, the third has a monthly lease payment of \$163, and the fourth has monthly lease payments of \$80. These leases have been renewed annually.

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

FIDUCIARY FUND TYPE - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment of these collections to the recipients in accordance with applicable law.

TAX COLLECTOR FUND

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

BOND FUND

The Bond Fund accounts for the collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

PRISONERS FUND

The Prisoners Fund is used as a depository for money prisoners had in their possession when booked into jail. These funds are returned to the prisoner when released from jail.

ACADIA PARISH SHERIFF
Crowley, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEET
AS OF JUNE 30, 1996

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>BOND FUND</u>	<u>PRISONERS FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash	\$ <u>10,049</u>	\$ <u>280,276</u>	\$ <u>74,894</u>	\$ <u>1,530</u>	\$ <u>366,749</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities - due to taxing bodies and others	\$ 10,049	\$ 280,276	\$ 74,894	\$ 1,530	\$ 366,749
Fund Equity - fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 10,049</u>	<u>\$ 280,276</u>	<u>\$ 74,894</u>	<u>\$ 1,530</u>	<u>\$ 366,749</u>

**ADDITIONAL REPORTS REQUIRED BY GAO, THE
SINGLE AUDIT ACT AND OMB CIRCULAR A-128**

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana
December 20, 1996

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Our consideration of the internal control structure and the consideration of the internal control structure reported on by the other auditors, as described in the fourth paragraph, 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 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. We noted no matters, and the report of the other auditors did not disclose any matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Acadia Parish Sheriff and the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



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December 20, 1996

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996. These general purpose financial statements are the responsibility of the Acadia Parish Sheriff's management. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Acadia 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 general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



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December 20, 1996

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, LA

We have audited the general purpose financial statements of the Acadia Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996. We have also audited the compliance of the Acadia Parish Sheriff with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 20, 1996.

We conducted our audit 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. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the Acadia Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Acadia Parish Sheriff and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 20, 1996.

The management of the Acadia 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, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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.

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

Cash	Property, equipment, and capital expenditures
Payroll and related liabilities	Grants and similar programs
Revenue, receivables and receipts - governmental funds	Self insurance
Expenditures for goods and services and accounts payable	

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk except for the controls over revenue, receivables and receipts - governmental funds; expenditures for goods and services and accounts payable; property equipment and capital expenditures because the audit of these areas could be performed more efficiently through the application of expanded substantive audit tests.

During the year ended June 30, 1996, the Acadia Parish Sheriff had no major federal financial assistance programs and expended 65% of its total federal financial assistance under the following nonmajor programs:

Violent Crime Intelligence System

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have 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 the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Acadia Parish Sheriff and the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1996

PROGRAM

Violent Crime Intelligence System

Multi-Jurisdictional Task Force

DARE Program

Intensive Incarceration

FINDINGS/NONCOMPLIANCE

95-B8-B.15-0009

94-B4-B.02-0D32

E96-4-016

95-B4-B.11-0046

Quarterly Financial Status Reports and Monthly Expenditure Reports/Request for Funds Reports have not been filed on a timely basis.

Quarterly financial status reports for grant projects were filed in excess of thirty days after the end of each quarter. Monthly expenditure reports/request for funds reports were filed in excess of fifteen days after the end of each month. Below is a list of reports found to be in violation of this requirement:

Quarterly Financial Status Reports

95-B8-B.15-0009 Due Date 07/31/96 Date Filed 08/06/96

Monthly Expenditure Reports/ Request for Funds

95-B8-B.15-0009	Due Date	10/15/95	Date Filed	10/18/95
	Due Date	01/15/96	Date Filed	03/08/96
	Due Date	02/15/96	Date Filed	03/08/96
	Due Date	03/15/96	Date Filed	03/22/96
	Due Date	04/15/96	Date Filed	04/19/96
94-B4-B.02-0D32	Due Date	08/15/95	Date Filed	11/03/95
	Due Date	09/15/95	Date Filed	12/04/95
	Due Date	10/15/95	Date Filed	12/18/95
	Due Date	11/15/95	Date Filed	01/23/96
	Due Date	12/15/95	Date Filed	02/14/96
E96-4-016	Due Date	01/15/96	Date Filed	03/11/96
	Due Date	02/15/96	Date Filed	04/15/96
	Due Date	02/15/96	Date Filed	03/17/96
	Due Date	03/15/96	Date Filed	04/12/96
	Due Date	04/15/96	Date Filed	05/05/96
95-B4-B.11-0046	Due Date	05/15/96	Date Filed	05/23/96
	Due Date	08/15/95	Date Filed	10/30/95
	Due Date	09/15/95	Date Filed	01/26/96
	Due Date	10/15/95	Date Filed	01/26/96
	Due Date	11/15/95	Date Filed	03/12/96
	Due Date	12/15/95	Date Filed	04/01/96
	Due Date	01/15/96	Date Filed	04/11/96
	Due Date	02/15/96	Date Filed	05/12/96
	Due Date	03/15/96	Date Filed	06/04/96
	Due Date	04/15/96	Date Filed	06/04/96
Due Date	05/15/96	Date Filed	06/04/96	

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from that of the parish sheriff.

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 aid 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 (General and Special Revenue Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

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

Special Revenue Fund

The special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Effective July 1, 1995, the sheriff implemented the special revenue fund to account for the Violent Crime Intelligence System.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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December 20, 1996

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, LA

We have audited the general purpose financial statements of the Acadia Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996.

In connection with our audit of the general purpose financial statements of the Acadia Parish Sheriff, and with our consideration of the Acadia Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we 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, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Acadia Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Acadia Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Acadia Parish Sheriff and the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

Retirement System

Estimated Payroll for current year	\$ 194,878,004
Actuarially Required Contributions:	
For Dedicated Taxes:	
Dollar Amount	8,145,702
Per Cent of Estimated Payroll	4.18%
For Employers and Employees:	
Dollar Amount	28,647,067
Per Cent of Estimated Payroll	14.70%
Total Actuarially Required Contributions:	
Dollar Amount	36,792,769
Per Cent of Estimated Payroll	18.88%

Pension Benefit Obligation

Present Value of Credited Projected Benefits	
Payable to Current Employees	\$ 340,287,983
Present Value of Benefits Payable to	
Terminated Employees	8,168,841
Present Value of Benefits Payable to	
Current Retirees and Beneficiaries	<u>153,763,875</u>
 Total Pension Benefit Obligation	 \$ 502,220,699
 Actuarial Value of Assets	 <u>484,318,898</u>
 Unfunded Pension Benefit Obligation	 <u>\$ 17,901,801</u>

The unfunded pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. Significant actuarial assumptions include an investment rate of return of 8.00% and projected salary increases of 3.25% due to inflation and 2.75% due to merit or seniority. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

The System adopted new Governmental Accounting Standards Board (GASB) Statements that changed the System's method of accounting for investments. In prior years, bonds were recorded at the lower of amortized cost or market if the decline was deemed permanent. Stocks were recorded at the lower of cost or market if the decline was deemed permanent. In 1996, all investments were recorded at fair value.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996, comprehensive annual financial report. The Acadia Parish Sheriff does not guarantee the benefits granted by the System.

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December 20, 1996

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

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated December 20, 1996. We did not audit the financial statements of the Tax Collector's Fund, which represents 76 percent and 92 percent, respectively, of the assets and revenues of the agency funds. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the agency funds, was based solely on the report of the other auditors.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Acadia Parish Sheriff is the responsibility of the Acadia Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Acadia 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.

We did not perform tests of the Tax Collector Fund's compliance with laws, regulations, contracts, and grants. Those tests were performed by the other auditors, whose report on compliance with laws and regulations in accordance with Government Auditing Standards was furnished to us, and this report, insofar as it relates to the Tax Collector's Fund, was based solely on the report of the other auditors.

The results of our tests and the report of the other auditors disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Acadia Parish Sheriff and the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Certified Public Accountants

ACADIA PARISH SHERIFF
Crowley, Louisiana

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
AS OF JUNE 30, 1996

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	ACCOUNT GROUPS			Total Memorandum (Memorandum only)
	General Fund	Special Revenue Fund		Agency Funds	General Fixed Assets	General Long-term Obligations	
ASSETS AND OTHER DEBITS							
Cash		\$ 10,824	\$ 366,749	\$ -	\$ -	\$ -	\$ 377,573
Receivables, (Net of uncollectibles)	362,448	-	-	-	-	-	362,448
Equipment	-	-	-	1,640,777	-	-	1,640,777
Equipment - capital lease	-	-	-	257,657	-	-	257,657
Inventory	309	-	-	-	-	-	309
Prepaid expenses	8,894	-	-	-	-	-	8,894
Amount to be provided for capital lease	-	-	-	-	187,087	-	187,087
Amount to be provided for compensated absences payable	-	-	-	-	57,077	-	57,077
TOTAL ASSETS AND OTHER DEBITS	\$ 371,651	\$ 10,824	\$ 366,749	\$ 1,898,434	\$ 244,164	\$ -	\$ 2,891,822
LIABILITIES AND FUND EQUITY							
Liabilities:							
Deficit in cash	\$ 216,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,246
Accounts payable	41,298	57,000	-	-	-	-	98,298
Due to taxing bodies and others	-	-	366,749	-	-	-	366,749
Obligations under capital lease agreements	-	-	-	-	187,087	-	187,087
Estimated liabilities for medical payments	70,957	-	-	-	-	-	70,957
Compensated absences payable	-	-	-	-	57,077	-	57,077
Total Liabilities	\$ 328,501	\$ 57,000	\$ 366,749	\$ -	\$ 244,164	\$ -	\$ 976,414
Fund Equity:							
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ 1,640,777	\$ -	\$ -	\$ 1,640,777
Investment in general fixed assets - lease agreements	-	-	-	257,657	-	-	257,657
Fund balance/(deficit) - unreserved - undesignated	43,150	(46,176)	-	-	-	-	(3,026)
Total Fund Balance	\$ 43,150	\$ (46,176)	\$ -	\$ 1,898,434	\$ -	\$ -	\$ 1,895,408
TOTAL LIABILITIES AND FUND EQUITY	\$ 371,651	\$ 10,824	\$ 366,749	\$ 1,898,434	\$ 244,164	\$ -	\$ 2,891,822

NOTE: See accompanying notes and Independent Auditor's report.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

Other Financing Sources (Uses)

Insurance recoveries and proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

E. BUDGET PRACTICES

The proposed budget for the fiscal year ended June 30, 1996, was made available for public inspection on May 25, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearings, which were held at the Acadia Parish Sheriff's Office on June 9, 1995, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

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

F. CASH AND CASH EQUIVALENTS

The cash amount included in the accompanying financial statements consist of demand deposits and interest bearing demand deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. RESERVE FOR UNCOLLECTIBLE RECEIVABLES

Prior to the fiscal year ending June 30, 1992, the sheriff maintained his civil department on the cash basis of accounting. With the implementation of new computer software during fiscal year ending June 30, 1992, the sheriff decided that it would be better to record civil fund revenue as it was generated, rather than wait until it was collected. All prior year receivables were assumed to be uncollectible and were not recorded. Since the sheriff is required to provide civil department services for pauper cases, the sheriff decided to establish a reasonable reserve for uncollectible receivables to cover both the pauper cases and other uncollectible receivables. A review was done by the sheriff's chief financial officer and a reserve

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**ACADIA PARISH SHERIFF
Crowley, Louisiana**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1996**

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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 FEB 12 1997

**ACADIA PARISH SHERIFF
Crowley, Louisiana**

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NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 years but less than 15 years, 2.75 per cent for each year if total service is at least 15 years but less than 20 years, and 3 per cent for each year if total service is at least 20 years. In addition, Act 1117 of 1995 increases the accrual rate by 0.25 per cent for all service rendered on or after January 2, 1980. In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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. State statute requires covered employees to contribute a percentage of their salaries to the System. 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 following provides certain disclosures for the sheriff and the retirement system that are required by GASB Codification Section P20.129:

Year Ended June 30, 1996

Acadia Parish Sheriff

Contribution rates:

Employees	8.70%
Employer	6.00%
Total Current Payroll	\$2,079,737
Total Current-Year Covered Payroll	1,695,813

	<u>Required By Statute</u>		<u>Actual</u>
	<u>Per Cent</u>	<u>Amount</u>	
Contributions:			
Employees	8.70%	\$ 147,536	\$ 148,373
Employer	6.00%	101,749	102,325
Total	14.70%	\$ 249,285	\$ 249,285

Actuarially Required Contributions:

Dollar Amount	\$ 249,285
Per cent of total actuarially required contribution of all participating employers and employees	.87%

(Continued)

BROADHURST, HAMILTON & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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December 20, 1996

INDEPENDENT AUDITOR'S REPORT

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia Parish Sheriff, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Acadia Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Tax Collector's Fund, which represents 76 percent and 92 percent, respectively, of the assets and revenues of the agency funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the agency funds, is based on the report of the other auditors.

We conducted our 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-128, Audits of State and Local Governments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Acadia Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 20, 1996 on our consideration of the Acadia Parish Sheriff's internal control structure and a report dated December 20, 1996 on its compliance with laws and regulations.



Certified Public Accountants

ACADIA PARISH SHERIFF
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
REVENUES:			
Ad valorem taxes	\$ 1,481,840	\$ -	\$ 1,481,840
Federal grants	37,252	256,335	293,587
State supplemental pay	221,351	-	221,351
Law enforcement grant	306,723	-	306,723
Commission on State revenue sharing	335,076	-	335,076
Civil and criminal fees (net)	343,347	-	343,347
Court attendance	6,820	-	6,820
Transportation of prisoners	6,358	-	6,358
Feeding and keeping of prisoners	1,097,110	-	1,097,110
Interest earned	8,660	-	8,660
Miscellaneous revenues	298,008	-	298,008
Miscellaneous fees	<u>137,773</u>	<u>-</u>	<u>137,773</u>
Total Revenues	<u>\$ 4,280,318</u>	<u>\$ 256,335</u>	<u>\$ 4,536,653</u>
EXPENDITURES:			
Personal services - salaries:			
Sheriff	\$ 57,500	\$ -	\$ 57,500
Deputies	2,022,237	110,100	2,132,337
Employee related benefits:			
Pension fund	107,712	-	107,712
Unemployment insurance	580	-	580
Medicare/FICA	32,758	-	32,758
Workman compensation	8,625	-	8,625
Fringe benefits - federal funds	-	26,484	26,484
Operating services:			
Liability insurance	195,714	-	195,714
Hospitalization insurance	317,725	-	317,725
Telephone	56,155	-	56,155
Operating and maintenance			
Boat expense	10	-	10
Computer expenditures	14,989	-	14,989
Office expenditures	98,533	-	98,533
Dues and subscriptions	14,970	-	14,970
Prisoner feeding and maintenance	632,093	-	632,093
Prisoner transportation	134	-	134
Professional services	12,141	-	12,141
Other direct cost - federal grants	-	90,022	90,022
Deputy:			
Uniforms	27,059	-	27,059
Equipment and supplies	32,265	21,661	53,926
Training	18,484	-	18,484

NOTE: See accompanying notes and Independent Auditor's report.

ACADIA PARISH SHERIFF
Crowley, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
EXPENDITURES (CONT.)			
Automobile:			
Repair and maintenance	133,001	-	133,001
Fuel and oil	105,242	-	105,242
Sheriff's allowance	5,750	-	5,750
Criminal investigations	55,946	-	55,946
Juvenile programs	11,356	-	11,356
Radio maintenance	37,939	-	37,939
Canine maintenance	3,816	-	3,816
Rentals	109,204	-	109,204
Interest expenditures	35,224	-	35,224
Travel expenditures	11,347	6,362	17,709
Capital outlay:			
Automobiles	17,548	-	17,548
Computer	39,229	-	39,229
Radios	14,742	-	14,742
Equipment - federal funds	3,433	-	3,433
Deputy equipment	24,012	-	24,012
Total Expenditures	<u>\$ 4,257,473</u>	<u>\$ 254,629</u>	<u>\$ 4,512,102</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 22,845</u>	<u>\$ 1,706</u>	<u>\$ 24,551</u>
<u>OTHER FINANCING SOURCES:</u>			
Proceeds from sale of equipment	<u>\$ 4,187</u>	<u>\$ -</u>	<u>\$ 4,187</u>
Total Other Financing Sources	<u>\$ 4,187</u>	<u>\$ -</u>	<u>\$ 4,187</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 27,032	\$ 1,706	\$ 28,738
FUND BALANCE/(DEFICIT) AT BEGINNING OF YEAR	<u>16,118</u>	<u>(47,882)</u>	<u>(31,764)</u>
FUND BALANCE/(DEFICIT) AT END OF YEAR	<u>\$ 43,150</u>	<u>\$ (46,176)</u>	<u>\$ (3,026)</u>

NOTE: See accompanying notes and Independent Auditor's report.

ACADIA PARISH SHERIFF
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL (MEMORANDUM ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:									
Ad Valorem taxes	\$ 1,539,240	\$ 1,481,840	\$ (57,400)	\$ -	\$ -	\$ -	\$ 1,539,240	\$ 1,481,840	\$ (57,400)
Federal grant	-	37,252	37,252	262,801	256,335	(6,466)	262,801	293,587	30,786
State supplemental pay	224,480	221,351	(3,129)	-	-	-	224,480	221,351	(3,129)
Law enforcement grant	340,963	306,723	(34,240)	-	-	-	340,963	306,723	(34,240)
Commission on state revenue sharing	335,076	335,076	-	-	-	-	335,076	335,076	-
Civil and criminal fees (net)	267,447	343,347	75,900	-	-	-	267,447	343,347	75,900
Court attendance	4,907	6,820	1,913	-	-	-	4,907	6,820	1,913
Transportation of prisoners	4,487	6,358	1,871	-	-	-	4,487	6,358	1,871
Feeding and keeping of prisoners	1,077,079	1,097,110	20,031	-	-	-	1,077,079	1,097,110	20,031
Interest earned	8,693	8,660	(33)	-	-	-	8,693	8,660	(33)
Miscellaneous revenues	339,481	298,008	(41,473)	-	-	-	339,481	298,008	(41,473)
Miscellaneous fees	120,073	137,773	17,700	-	-	-	120,073	137,773	17,700
Total Revenues	\$ 4,261,926	\$ 4,280,318	\$ 18,392	\$ 262,801	\$ 256,335	\$ (6,466)	\$ 4,524,727	\$ 4,536,653	\$ 11,926
EXPENDITURES:									
Personal services - salaries:									
Sheriff	\$ 58,000	\$ 57,500	\$ 500	\$ -	\$ -	\$ -	\$ 58,000	\$ 57,500	\$ 500
Deputies	2,027,863	2,022,237	5,626	108,000	110,100	(2,100)	2,135,863	2,132,337	3,526
Employee related benefits:									
Pension fund	106,255	107,712	(1,457)	-	-	-	106,255	107,712	(1,457)
Unemployment insurance	773	580	193	-	-	-	773	580	193
Medicare & FICA	33,606	32,758	848	-	-	-	33,606	32,758	848
Workman compensation	11,146	8,625	2,521	-	-	-	11,146	8,625	2,521
Fringe benefits - federal funds	-	-	-	20,856	26,484	(5,628)	20,856	26,484	(5,628)
Operating services:									
Liability insurance	193,932	195,714	(1,782)	-	-	-	193,932	195,714	(1,782)
Hospitalization insurance	306,876	317,725	(10,849)	-	-	-	306,876	317,725	(10,849)
Telephone	50,525	56,155	(5,630)	-	-	-	50,525	56,155	(5,630)
Operating and maintenance:									
Boat expense	100	10	90	-	-	-	100	10	90
Computer expenditures	8,000	14,989	(6,989)	-	-	-	8,000	14,989	(6,989)
Office expenditures	86,650	98,533	(11,883)	-	-	-	86,650	98,533	(11,883)
Dues and subscriptions	16,000	14,970	1,030	-	-	-	16,000	14,970	1,030
Prisoner feeding and maintenance	552,604	632,093	(79,489)	-	-	-	552,604	632,093	(79,489)
Prisoner transportation	4,000	134	3,866	-	-	-	4,000	134	3,866
Professional services	12,121	12,141	(20)	-	-	-	12,121	12,141	(20)
Other direct cost - federal grants	-	-	-	81,500	90,022	(8,522)	81,500	90,022	(8,522)

NOTE: See accompanying notes and Independent Auditor's report.

ACADIA PARISH SHERIFF
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL (MEMORANDUM ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (CONT.):									
Deputy:									
Uniforms	\$ 27,059	\$ 27,059	\$ 1,631	\$ -	\$ -	\$ -	\$ 28,690	\$ 27,059	\$ 1,631
Equipment and supplies	25,000	32,265	(7,265)	29,770	21,661	8,109	54,770	53,926	844
Training	17,004	18,484	(1,480)	-	-	-	17,004	18,484	(1,480)
Automobiles:									
Repair and maintenance	134,274	133,001	1,273	-	-	-	134,274	133,001	1,273
Fuel and oil	99,456	105,242	(5,786)	-	-	-	99,456	105,242	(5,786)
Sheriff's allowance	5,800	5,750	50	-	-	-	5,800	5,750	50
Criminal investigations	50,000	55,946	(5,946)	-	-	-	50,000	55,946	(5,946)
Juvenile programs	10,000	11,356	(1,356)	-	-	-	10,000	11,356	(1,356)
Radio maintenance	39,822	37,939	1,883	-	-	-	39,822	37,939	1,883
Canine maintenance	3,549	3,816	(267)	-	-	-	3,549	3,816	(267)
Rentals	112,035	109,204	2,831	-	-	-	112,035	109,204	2,831
Interest expenditures	35,224	35,224	-	-	-	-	35,224	35,224	-
Travel expenditures	9,000	11,347	(2,347)	22,675	6,362	16,313	31,675	17,709	13,966
Capital outlay:									
Automobiles	25,396	17,548	7,848	-	-	-	25,396	17,548	7,848
Computer	44,925	39,229	5,696	-	-	-	44,925	39,229	5,696
Radios	8,887	14,742	(5,855)	-	-	-	8,887	14,742	(5,855)
Equipment - federal funds	-	3,433	(3,433)	-	-	-	-	3,433	(3,433)
Deputy equipment	41,475	24,012	17,463	-	-	-	41,475	24,012	17,463
Total Expenditures	\$ 4,158,988	\$ 4,257,473	\$ (98,485)	\$ 262,801	\$ 254,629	\$ 8,170	\$ 4,421,789	\$ 4,512,102	\$ (90,313)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 102,938	\$ 22,845	\$ (80,093)	\$ -	\$ 1,706	\$ 1,706	\$ 102,938	\$ 24,551	\$ (78,387)
OTHER FINANCING SOURCES:									
Proceeds from sale of equipment	\$ -	\$ 4,187	\$ 4,187	\$ -	\$ -	\$ -	\$ -	\$ 4,187	\$ 4,187
Total Other Financing Sources	\$ -	\$ 4,187	\$ 4,187	\$ -	\$ -	\$ -	\$ -	\$ 4,187	\$ 4,187
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 102,938	\$ 27,032	\$ (75,906)	\$ -	\$ 1,706	\$ 1,706	\$ 102,938	\$ 28,738	\$ (74,200)
FUND BALANCE/(DEFICIT) AT BEGINNING OF YEAR	16,118	16,118	-	(47,882)	(47,882)	-	(31,764)	(31,764)	-
FUND BALANCE/(DEFICIT) AT END OF YEAR	\$ 119,056	\$ 43,150	\$ (75,906)	\$ (47,882)	\$ (46,176)	\$ 1,706	\$ 71,174	\$ (3,026)	\$ (74,200)

NOTE: See accompanying notes and Independent Auditor's report.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

INTRODUCTION

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws, and ordinances, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. 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, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformation with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury that are required by Louisiana law, the sheriff is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The 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 and Special Revenue Fund use the following practices in the recording revenues and expenditures:

Revenues

Ad valorem taxes and the related commission on state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes, the sheriff's chief source of revenue, are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Federal and state grants are recorded when the sheriff is entitled to the funds.

Interest income on interest bearing demand accounts is recorded when earned.

Other operating revenues are recorded in the year they are earned to the extent available to fund current year obligations.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences which are recognized as expenditures when leave is actually taken or when employees are paid for accrued leave upon termination. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

for uncollectible receivables was established. As time passes, the sheriff intends to adjust this reserve based on historical performance.

H. INVENTORY

Inventory at June 30, 1996, 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 10.550). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the consumption method using the first-in, first-out (FIFO) cost flow assumption.

I. GENERAL FIXED ASSETS

General fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. General fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on general fixed assets.

J. COMPENSATED ABSENCES

Full-time deputies of the sheriff's office earn four to ten days of vacation leave each calendar year, depending on length of service. Vacation leave must be taken in the year earned and cannot be accumulated. However, unused vacation leave is paid upon termination of employment. Full-time deputies are allowed sick leave at the discretion of the sheriff.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. At June 30, 1996, full-time deputies of the sheriff's office had accumulated \$57,077 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount has been recorded as a general long-term obligation not requiring current resources.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

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

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

L. TOTAL COLUMN ON BALANCE SHEET

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

NOTE 2: LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement Regular	7.3	7.3	N/A
Law Enforcement Special	7.0	7.0	12-31-1999

NOTE 3: CASH AND CASH EQUIVALENTS

At June 30, 1996, the sheriff has cash and cash equivalents (book balances) totaling \$161,327, as follows:

Demand deposits	<u>\$ 161,327</u>
Total Cash and Cash Equivalents	<u>\$ 161,327</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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, 1996, the sheriff had \$229,863 in deposits (collected bank balances). These deposits are secured from risk by \$213,914 federal deposit insurance and \$6,498,899 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

NOTE 4: RECEIVABLES

The receivables of the Acadia Parish Sheriff as of June 30, 1996, are as follows:

<u>Class of Receivable</u>		<u>General Fund</u>
Fees, charges, and commissions	\$ 277,479	
Less: Allowance for Uncollectible Receivables	<u>121,609</u>	
Net Fees, Charges, and Commissions		\$ 155,870
Ad valorem taxes		2,378
Prisoner maintenance		94,230
Due from deputies		1,377
Due from LSA Grant fund		57,000
Reimbursements		16,280
Sale of Equipment/Drug Seizure Sales		4,077
State/Parish appropriations		<u>31,236</u>
Net Receivables		<u>\$ 362,448</u>

NOTE 5: CHANGES IN GENERAL FIXED ASSETS

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

Equipment:

Balance, July 1, 1995	\$ 1,654,205
Additions	292,034
Deletions	<u>(119,284)</u>
Balance, June 30, 1996	<u>\$ 1,826,955</u>

NOTE 6: PENSION PLAN

Substantially all employees of the Acadia 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 if employed before January 1, 1991, or \$550 per month if employed on or after January 1, 1991, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited

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ACADIA PARISH SHERIFF
Crowley, Louisiana

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