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ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

FINANCIAL REPORT

JUNE 30, 1997

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 12-25-98



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INDEPENDENT AUDITORS' REPORT

Honorable Jeffrey F. Wiley
Assessor Parish Sheriff
Denhamville, Louisiana

We have audited the accompanying general purpose financial statements of the Assessor 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 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 and the standards applicable to financial audits contained in 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 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 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 Assessor 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 Government Auditing Standards, we have also issued a report dated October 2, 1997 on our examination of Assessor Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Robert L. Netterville

Denhamville, Louisiana
October 2, 1997

ASCENSION PARISH SHERIFF
 Donaldsonville, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1992

	<u>Governmental</u> <u>Fund Type</u>	<u>Proprietary</u> <u>Funds</u>	<u>Account</u> <u>Group</u>	Total
	<u>General Fund</u>	<u>Agency</u> <u>Funds</u>	<u>General</u> <u>Fund Assets</u>	<u>(Millions of Dollars)</u>
ASSETS				
Cash and cash equivalents	\$ 3,115,010	\$ 1,809,631	\$ -	\$ 4,924,641
Receivables	345,898	-	-	345,898
Inventory	960	-	-	960
Equipment	-	-	2,849,588	2,849,588
Restricted Assets				
Cash - self-insurance fund	776,068	-	-	776,068
TOTAL ASSETS	\$ 4,237,936	\$ 1,809,631	\$ 2,849,588	\$ 8,907,155
LIABILITIES				
Accounts, salaries, and retiree benefits payable	\$ 87,791	\$ -	\$ -	\$ 87,791
Claims payable	304,182	-	-	304,182
Due to taxing bodies and others	-	1,089,630	-	1,089,630
Unapportioned allocations payable	216,798	-	-	216,798
TOTAL LIABILITIES	\$ 618,771	\$ 1,089,630	\$ -	\$ 1,708,401
FUND EQUITY				
Investment in general fund assets	-	-	2,849,588	2,849,588
Fund balances:				
Reserved for inventory	960	-	-	960
Reserved for self-insured health and accident plan	776,068	-	-	776,068
Unreserved - undesignated	2,059,312	-	-	2,059,312
TOTAL EQUITY	\$ 2,792,340	\$ -	\$ 2,849,588	\$ 5,641,928
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,181,111	\$ 1,089,631	\$ 2,849,588	\$ 8,120,330

The accompanying notes are an integral part of this statement.



ASCENSION PARISH SHERIFF
Douglasville, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET BASIS AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 1997

	____ Budget ____	____ Actual ____	____ Variance Favorable Unfavorable ____
REVENUES			
All tobacco taxes	\$ 4,671,084	\$ 4,687,797	(\$ 16,713)
Intergovernmental revenues:			
Federal grants	81,580	111,404	29,824
State grants:			
State revenue sharing (act)	114,765	114,765	-
State supplemented pay	799,311	406,111	393,200
Other state and local grants	84,384	111,810	27,426
Fees, charges, and commissions for services:			
Food and animal fees	180,000	210,117	30,117
Tomb allowances	14,000	14,715	715
Transporting prisoners	13,350	12,230	(1,120)
Feeding and keeping prisoners	152,900	629,618	476,718
Municipal law enforcement fees	600,000	600,000	-
Video poker	285,000	312,712	27,712
Miscellaneous commissions	181,650	304,455	122,805
Use of money and property -			
Interest	125,000	140,758	15,758
Donated fixed assets	4,000	3,708	(292)
Total revenues	<u>5,478,174</u>	<u>7,008,130</u>	<u>1,529,956</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	3,289,721	3,287,283	(\$ 2,438)
Operating services	924,184	1,088,008	163,824
Materials and supplies	1,071,084	1,088,081	16,997
Travel and other charges	32,088	7,313	(24,775)
Capital safety	231,480	288,898	57,418
Total expenditures	<u>5,548,557</u>	<u>6,769,583</u>	<u>(1,220,926)</u>
EXCESS OF REVENUES (OVER) EXPENDITURES	(\$ 31,383)	33,469	64,852
FUND BALANCE AT BEGINNING OF YEAR	<u>3,677,883</u>	<u>3,677,883</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,646,500</u>	<u>\$ 3,711,352</u>	<u>\$ 64,852</u>

The accompanying notes are an integral part of this statement.



ASCENSION PARISH SHERIFF
Bossierville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 23 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 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, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Ascension Parish Sheriff have been prepared in conformity with generally 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

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Sheriff is considered a primary government, since it is a special purpose government, the Sheriff is elected, is legally separate, and is fiscally independent of other state or local governments. As noted in GASB Statement 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

ASCENSION PARISH SHERIFF
Bossierette, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 refers to the timing of the measurements made, regardless of the measurement basis applied. The General Fund is accounted for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Taxes

Ad valorem taxes and the related commission on state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes 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.

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received.

ASCENSION PARISH SHERIFF
Bonatchecolle, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BUDGET PRACTICES

The proposed budget for the year ended June 30, 1997, was made available for public inspection and comments from taxpayers at the sheriff's office on June 11, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearing, which was held at the sheriff's office on June 23, 1997, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

Fund budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. INCUMBRANCES

Incumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The collections must be deposited in a bank domiciled in the parish where the funds are collected.



ASCENSION PARISH SHERIFF
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

II. INVENTORY

Inventory at June 30, 1997, 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 10.558). 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.

1. FIXED ASSETS

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 recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated cost, if historical cost is not available. Approximately 95 per cent of fixed assets are valued at historical cost, while the remaining five per cent are valued at estimated cost. Estimated cost is determined by discounting the current cost of the assets to the date of purchase of the assets.

1. COMPENSATED ABSENCES

The following vacation hours are earned during a fiscal year:

Years of Service	Hours Per Month	Hours Per Year
0 to one year (at completion)	4	48
1-4 years of service	8	96
5-12 years of service	10	120
13-17 years of service	12	144
18 years of service and over	14	168

Upon retirement, unused annual leave up to a maximum of 160 hours, may either go towards retirement or shall be paid. Upon death, unused annual leave up to a maximum of 160 hours, shall be paid. Upon termination of an employee with less than 12 years of service, unused annual leave, up to a maximum of 96 hours, shall be paid.



ASCENSION PARISH SHERIFF
Bossierette, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES (continued)

All employees earn eight hours per month for sick leave (96 hours per year). Upon retirement, death or termination of an employee, unused sick leave is not payable.

The cost of leave privileges is recognized as a current-year expenditure in the General Fund when leave is actually taken.

K. FUND EQUITY

Reserves

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

L. TOTAL COLUMN ON BALANCE SHEET

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

2. LIEVED TAXES

The sheriff has authorized and levied an ad valorem tax of 14.48 mills.

ASCENSION PARISH SHERIFF
Denham Springs, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has unrestricted cash and cash equivalents (bank balances) as follows:

Petty cash	\$	400
Interest-bearing demand deposits		1,788,912
Time deposits		2,665,171
Money market accounts		_____ 353,231
Total		\$ 4,811,664

Restricted cash totals \$716,000 at June 30, 1997.

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, 1997, the sheriff has \$4,095,457 in deposits including restricted cash (pledged bank balances).

These deposits are secured from risk by \$100,000 of federal deposit insurance and \$4,140,817 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category T) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.



ASCENSION PARISH SHERIFF
Bossier Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

4. RECEIVABLES

The General Fund receivables at June 30, 1997 are as follows:

Class of Receivable

Ad valorem taxes	\$ 6,680
Fees, charges, and commissions for services	58,599
Finance maintenance and transport	49,285
Video poker	71,171
Grants	42,671
Interest	38,825
Miscellaneous commissions	242
	<hr/>
Total	\$ 249,508

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment) follows:

Balance, July 1, 1996	\$ 2,154,288
Additions	373,663
Deductions	<hr/> 1,271,433
Balance, June 30, 1997	\$ 2,256,518

ASCENSION PARISH SHERIFF
Dunsmuirville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

6. PENSION PLAN

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

All sheriff's and of deputies who are found to be physically fit, who earn at least \$480 per month, and who were between the ages of 18 and 30 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1197 of 1995 increased the normal rate by 0.25 percent for all service accrued on or after January 1, 1990). 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 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 53 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3165, Monroe, Louisiana 71218, or by calling (504) 382-3111.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Ascension Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.8 percent of annual covered payroll. As of April 1, 1997, the Sheriff's office also pays the employees 3.7% contribution. 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 Ascension Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employee 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 Ascension Parish Sheriff's contributions to the System, including the employee's portion starting April 1, 1997, for the years ending June 30, 1997, 1996 and 1995, were \$614,876, \$507,803, and \$178,511, respectively, equal to the required contributions for each year.



ASCENSION PARISH SHERIFF
Deaurchinville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

7. OTHER POSTEMPLOYMENT BENEFITS

The sheriff does not provide continuing health-care or life insurance benefits for its retired employees.

8. COMPENSATED ABSENCES

At June 30, 1997, employees of the sheriff have accumulated and vested \$218,764 of employee leave benefits, which was computed in accordance with OASB Codification Section C68. This amount is recorded as an obligation of the General Fund.

9. LEASES

The sheriff has operating leases for computer equipment and security.

The minimum annual commitments under these noncancelable operating leases are as follows:

Period year	Equipment
1997-98	\$ 5,000
1998-99	4,200
1999-2000	900
2000-2001	600
Total	\$ 10,700



ASCENSION PARISH SHERIFF
 Thibodauxville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

10. CHANGES IN AGENCY FUNDS BALANCES

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

Agency Funds:	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Sheriff's	\$ 33,152	\$ 733,872	\$ 719,034	\$ 47,990
Tax Collector	143,318	28,349,335	28,561,833	72,920
Deed	200,860	1,017,397	849,000	379,257
Constabular	18,180	63,840	68,508	13,512
Deferred compensation	265,158	87,863	-	353,021
Self insurance	-	86,892	80,378	6,514
Total	<u>\$ 660,648</u>	<u>\$ 18,578,699</u>	<u>\$ 18,289,823</u>	<u>\$ 1,099,637</u>

11. TAXES PAID UNDER PROTEST

The assessed balances due to taxing bodies and others in the agency funds at June 30, 1997, include \$51,006 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$12,324. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

12. LITIGATION AND CLAIMS

As June 30, 1997, the sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the sheriff in excess of existing insurance coverage.

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

The sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouses, as required by state statute, are paid by the Ascension Parish Police Jury and are not included in the accompanying financial statements.



ASCENSION PARISH SHERIFF
Dunsmuirville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

14. RESERVE FOR SELF-INSURED HEALTH AND ACCIDENT PLAN

At June 30, 1997, the Ascension Parish Sheriff has a fund balance reserve of \$176,069 for its Self-Insured Health and Accident Plan. On August 1, 1990 the sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee savings and by employee premiums paid for dependent coverage. The sheriff is obligated to pay all claims up to \$50,000 per person covered up to an aggregate of \$101,600, and the excess is insured with an insurance company up to \$1,800,000.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable.

	<u>June 30, 1997</u>	
Unpaid claims as of July 1, 1996	\$	63,218
Incurred claims (including claims incurred but not reported as of June 30):		
Provision for current-year events where the Sheriff has retained risk of loss		362,082
Payments:		
Claims attributable to current-year events where the Sheriff has retained risk of loss	(\$	324,130)
Unpaid claims as of June 30, 1997	\$	104,162

15. DEFERRED COMPENSATION PLAN

In December 1989, the Sheriff created a deferred compensation plan under Internal Revenue Code Section 407. Generally, all employees of the Sheriff's Office are eligible to participate in the deferred compensation plan. The plan permits them to defer a portion of their compensation until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseen emergency. Those who elect to participate in the plan are required to contribute a minimum of \$10 per pay check net to exceed 25% of total compensation. The Sheriff is not required to match the contribution.



ASCENSION PARISH SHERIFF
Bossierville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

15. DEFERRED COMPENSATION PLAN (continued)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property and rights are held (paid or made available to the employee or other beneficiary) solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to claims of the Sheriff's general creditors. Participants rights under the plan are equal to those of general creditors of the Sheriff to an amount equal to the fair market value of the deferred amount for each participant.

It is the opinion of the Sheriff's legal counsel that 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.

Contributions made by the employees and the investment of the funds are managed by a third party administrator selected by the Sheriff. The assets and liabilities of the plan are presented within the Agency Fund of the Sheriff.

16. SUBSEQUENT EVENTS

On July 8, 1997, the Sheriff's Office took delivery of 12 new automobiles at a cost of \$328,017.



INDIVIDUAL FINANCIAL STATEMENTS

OF

AGENCY FUNDS



ASCENSION PARISH SHERIFF
Bossier Parish, Louisiana

AGENCY FUNDS
JUNE 30, 1997

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1874 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.

BOND FUND

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

CONTRABAND FUND

The Contraband Fund holds all criminally disputed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

JAIL INMATE FUND

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.

DEFERRED COMPENSATION FUND

This Fund is used to account for contributions and withdrawals of funds invested in accordance with the defined compensation agreements as required by Internal Revenue Code Section 457.



ASCENSION PARISH SHERIFF

Bossierite, Louisiana

AGENCY FUNDS

COMBINED BALANCE SHEET

(JUNE 30, 1993)

	<u>Sheriff's</u>	<u>Tax Collector</u>	<u>Bond</u>	<u>Contract</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 47,000	\$231,518	\$ 428,158	\$ 13,447
<u>LIABILITIES</u>				
Due to taxing facilities and others	\$ 47,000	\$231,518	\$ 428,158	\$ 13,447

Deferred Compensation	Net Income	Total
\$ 292,321	\$ 6,323	\$ 1,009,632
\$ 292,321	\$ 6,323	\$ 1,009,632

ASCENSION PARISH SHERIFF
Brennaborne, Louisiana

AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS
YEAR ENDING JUNE 30, 1987

	<u>Sheriff's</u>	<u>Tax Collector</u>	<u>Hotel</u>	<u>Control and</u>
BALANCES AT BEGINNING OF YEAR	\$ 15,112	\$ 149,318	\$ 280,885	\$ 2,189
ADDITIONS				
Deposits				
Contributions by employees	-	-	-	-
Sheriff's sales and assignments	728,829	-	-	62,887
Fines and costs	-	-	1,805,864	-
Receipts from inmates	-	-	-	-
Taxes, fees, etc., paid to tax collector	-	28,888,133	-	-
Interest on investments	3,381	-	15,932	759
Total additions	732,210	-28,888,133	1,821,796	63,646
DEDUCTIONS				
Taxes, fees, etc., distributed to taxing bodies and others	-	28,511,830	-	-
Distribution to inmates	-	-	889,100	18,508
Deposits on hand	719,124	-	-	-
Total deductions	719,124	28,511,830	889,100	18,508
BALANCES AT END OF YEAR	\$ 16,198	\$ 171,185	\$ 932,685	\$ 13,147

Deferred Compensation	And Benefits	Total
\$ 293,158	\$ _____	\$ 293,158
63,198	-	63,198
-	-	794,904
-	-	1,083,084
-	86,328	86,328
-	-	26,588,133
<u>34,880</u>	<u>172</u>	<u>43,963</u>
<u>87,881</u>	<u>86,482</u>	<u>174,363</u>
-	-	26,311,503
-	80,270	80,270
<u>-</u>	<u>-</u>	<u>1,078,812</u>
<u>-</u>	<u>80,270</u>	<u>1,078,812</u>
\$ 392,128	\$ _____	\$ 392,128

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS



Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable Jeffrey P. Wiley
Assessor Parish Sheriff's Office
Donaldsonville, Louisiana

We have audited the financial statements of the Assessor Parish Sheriff's Office as of and for the year ended June 30, 1993, and have issued our report thereon dated October 1, 1993. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Assessor Parish Sheriff's Office's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, agreements with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Assessor Parish Sheriff's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters arising in our situation relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Assessor Parish Sheriff's Office's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting could not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to

be material weaknesses. However, we believe that the reportable condition that we have mentioned above is considered to be a material weakness.

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

Richard J. McNeill

Donaldsonville, Louisiana

October 2, 1997

ASCENSION PARISH SHERIFF'S OFFICE
SCHEDULE OF REPORTABLE CONDITIONS
JUNE 28, 1997

CFDA No.	<i>Reportable Condition:</i>	Amount in Dollar
N03	The Rural Fund does not have a proper segregation of debts.	N/A