

ASCENSION PARISH SHERIFF

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DONALDSONVILLE, LOUISIANA RECEIVED

FINANCIAL STATEMENTS Jan 11 1998

YEAR ENDED JUNE 30, 1998

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Release Date: FEB 11 1998



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**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**FINANCIAL REPORT**

**JUNE 30, 1999**

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# Pastethwaite & Netterville

A Professional Accounting Corporation  
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## INDEPENDENT AUDITORS' REPORT

Honorable Jeffrey F. Wiley  
Assessor Parish Sheriff  
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the Assessor Parish Sheriff as of and for the year ended June 30, 1998, 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.

Except as discussed in the following paragraph, 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 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures after Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. The Assessor Parish Sheriff has included such disclosures in Note 15. Because of the unprecedented nature of the 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the 2000 and thereafter. Accordingly, insufficient audit evidence to support Assessor Parish Sheriff's disclosures with respect to the year 2000 issue made in Note 15. Further, we do not provide assurance that the Assessor Parish Sheriff's or will be 2000 ready, that Assessor Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Assessor Parish does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine such evidence regarding year 2000 disclosures, 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, 1998, 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 November 25, 1998 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.

Donaldsonville, Louisiana  
November 15, 1998

**ASCENSION PARISH SHERIFF**

Bossier Parish, Louisiana

**COMBINE BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1998**

	Governmental Fund Types		Fiduciary Funds	Special Districts		Total (Miscellaneous/Other)
	General Fund	Capital Projects	Agency Funds	General Fund/Account	General Long Term Debt	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,891,177	\$ 48,433	\$ 1,496,000	\$ -	\$ -	\$ 4,435,610
Receivables	506,000	-	-	-	-	506,000
Inventory	800	-	-	-	-	800
Equipment	-	-	-	1,750,400	-	1,750,400
Restricted Assets						
Cash - self insurance fund	751,277	-	-	-	-	751,277
Amount to be paid for retirement of Long Term Debt	-	-	-	-	1,061,700	1,061,700
<b>TOTAL ASSETS</b>	<u>4,149,254</u>	<u>48,433</u>	<u>1,496,000</u>	<u>1,750,400</u>	<u>1,061,700</u>	<u>8,505,787</u>
<b>LIABILITIES</b>						
Accounts payable and withholdings payable	81,116	14,000	-	-	-	95,116
Other payable	127,424	-	-	-	-	127,424
Due to taxing bodies and others	-	-	1,496,000	-	-	1,496,000
Funds Payable	-	-	-	-	704,000	704,000
Contingent liabilities payable	-	-	-	-	260,700	260,700
<b>TOTAL LIABILITIES</b>	<u>198,540</u>	<u>14,000</u>	<u>1,496,000</u>	<u>-</u>	<u>1,064,700</u>	<u>3,773,240</u>
<b>FUND EQUITIES</b>						
Investment in general fund assets	-	-	-	1,750,400	-	1,750,400
Fund balances:						
Reserve for liquidity	800	-	-	-	-	800
Reserve for retirement	751,277	-	-	-	-	751,277
Health and accident plan	3,028,024	48,433	-	-	-	3,076,457
Unassigned - unexpended	3,078,177	48,433	-	1,750,400	-	4,877,010
<b>TOTAL FUND EQUITY</b>	<u>6,955,254</u>	<u>96,866</u>	<u>-</u>	<u>1,750,400</u>	<u>-</u>	<u>8,802,520</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 4,347,794</u>	<u>\$ 62,433</u>	<u>\$ 1,496,000</u>	<u>\$ 1,750,400</u>	<u>\$ 1,061,700</u>	<u>\$ 8,802,520</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**

Bossier Parish, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED JUNE 30, 1998**

	General Fund	Capital Projects	Total
<b>REVENUES</b>			
All revenues less:	\$ 4,987,080	-	\$ 4,987,080
Inter-governmental revenues:			
Federal grants	189,006	-	189,006
State grants:			
State revenue sharing (total)	117,967	-	117,967
State supplemental pay	468,578	-	468,578
Other state and local grants	163,673	-	163,673
Fees, charges, and commissions for services:			
Civil and criminal fees	431,800	-	431,800
Court attendance	17,025	-	17,025
Transporting prisoners	24,080	-	24,080
Feeding and housing prisoners	983,420	-	983,420
Municipal law enforcement fees	632,008	-	632,008
Vehicle plates	371,177	-	371,177
Miscellaneous commissions	280,199	-	280,199
Use of money and property -			
Interest	134,066	8,562	142,628
Deposited fund assets	32,758	-	32,758
Total Revenues	<u>6,626,567</u>	<u>8,562</u>	<u>6,635,129</u>
<b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	3,879,447	-	3,879,447
Operating services	1,126,197	-	1,126,197
Material and supplies	1,190,308	-	1,190,308
Principal retirement and interest	225,889	-	225,889
Travel and other charges	31,612	-	31,612
Capital outlay	88,118	588,248	676,366
Total Expenditures	<u>6,528,571</u>	<u>588,248</u>	<u>7,116,819</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,097,996	(579,686)	518,310
Other financing transactions:			
Bond issue proceeds	-	1,800,000	1,800,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing acts	1,097,996	1,220,314	2,318,310
FUND BALANCE AT BEGINNING OF YEAR	3,876,108	-	3,876,108
FUND BALANCE AT END OF YEAR	<u>\$ 4,974,104</u>	<u>\$ 1,220,314</u>	<u>\$ 6,194,418</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**  
**Bossierville, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND**  
**YEAR ENDED JUNE 30, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
All sources total	\$ 4,820,000	\$ 4,987,094	\$ 167,094
Inter-governmental revenues:			
Federal grants	70,000	189,000	119,000
State grants:			
State criminal sharing (net)	177,967	177,967	-
State supplemental pay	456,000	448,576	-7,424
Other state and local grants	188,070	142,671	(45,399)
Fees, charges, and commissions for services:			
Civil and criminal fees	488,000	451,301	-36,699
Court attendance	38,000	17,625	-20,375
Transporting prisoners	8,700	24,880	16,180
Tracking and locating prisoners	56,125	483,423	427,298
Municipal law enforcement fees	633,000	612,800	-20,200
Video pilot	323,000	371,177	48,177
Miscellaneous commissions	208,108	288,159	80,051
Unrealized money and property -			
Interest	125,000	134,000	9,000
Excessed fund assets	11,788	32,128	20,340
Total Revenues	<u>4,110,111</u>	<u>4,628,307</u>	<u>518,196</u>
<b>EXPENDITURES</b>			
Public safety:			
Personnel services and related benefits	5,985,500	5,976,447	-9,053
Operating services	1,216,000	1,198,177	-17,823
Material and supplies	1,096,000	1,190,800	94,800
Principal retirement and interest	221,000	228,000	7,000
Travel and other charges	12,000	13,411	1,411
Capital outlay	91,000	98,128	7,128
Total Expenditures	<u>8,721,500</u>	<u>8,678,233</u>	<u>-43,267</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(411,411)</u>	<u>(151,177)</u>	<u>260,234</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,970,108</u>	<u>1,970,108</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,558,697</u>	<u>\$ 1,718,931</u>	<u>\$ 160,234</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**  
*Responsible for Louisiana*

**NOTES TO THE FINANCIAL STATEMENTS**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through crime 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 on-office tax collector of the parish, the sheriff is responsible for collecting and distributing all various 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 used 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**  
Bossier Parish, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. FUND ACCOUNTING**

The sheriff uses funds and account groups to report 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 three categories: governmental (General Fund and Capital Projects), fiduciary (Agency Funds), and account groups (General Fund Assets and General Long Term Debt). These funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statutes 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.

**Capital Projects**

The Capital Project Fund is used to account for financial resources to be used for the acquisition

**Agency Funds**

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

**ASCENSION PARISH SHREVEPORT**  
**Parish Board of Supervisors**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**C. FUND ACCOUNTING** (continued)

**Account Groups**

The General Fund Asset Account Group is used to account for all of the fixed assets of the Sheriff's Office.

The General Long Term Debt Account Group is used to account for all long term obligations of the Sheriff's Office.

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

**Revenues**

All 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.

Intra-governmental revenues and fees, charges, and commissions for services are recorded when the client is billed for 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.

**ASCENSION PARISH SHERIFF**  
**Denhamville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. BASIS OF ACCOUNTING (continued)**

**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.

**E. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 1998, was made available for public inspection and comments from taxpayers at the sheriff's office on June 12, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 11 days prior to the public hearing, which was held at the sheriff's office on June 21, 1997, 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 balances.

Fiscal 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**

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

**ASCENSION PARISH SHERIFF**  
**Bossierville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**II. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market payments. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the Sheriff/Treasurer 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. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**III. INVENTORY**

Inventory, at June 30, 1998, 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 (FDPR, 30.356). 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.

**IV. 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 pay 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.

## **ASCENSION PARISH SHERIFF**

*Deshaussenville, Louisiana*

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

##### **J. COMPENSATED ABSENCES**

The following vacation hours are earned during a fiscal year:

<u>Years of Service</u>	<u>Hours Per Month</u>	<u>Hours Per Year</u>
0 to one year (at completion)	0	48
1-6 years of service	8	96
7-11 years of service	10	120
12-17 years of service	12	144
18 years of service and over	14	168

Upon retirement, unused annual leave up to a maximum of 168 hours, may either go toward retirement or shall be paid. Upon death, unused annual leave up to a maximum of 168 hours, shall be paid. Upon termination of an employee with less than 11 years of service, unused annual leave, up to a maximum of 80 hours, shall be paid.

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 position in conformity with generally accepted accounting principles. Neither is such data comparable in a consolidation.

**ASCENSION PARISH SHERIFF**  
Bossier Parish, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**

**2. LEYER TAXES**

The sheriff has authorized and levied an ad valorem tax of 14.44 mills.

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1998, the sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Fifty cash	\$	1,500
Interest-bearing demand deposits		2,325,434
Time deposits		1,689,758
Money market accounts		241,280
Total	\$	4,457,972

Restricted cash totals \$ 755,271 at June 30, 1998.

These deposits are stated at cost, which approximates market. Under same line, 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, 1998, the sheriff has \$ 5,812,471 in deposits including restricted cash (collected bank balances). These deposits are secured from risk by \$400,000 of federal deposit insurance, \$ 2,812,471 of pledged securities held by the custodial bank in the Sheriff's name, and \$1,600,000 at the fiscal agent bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized (Category 2) 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 18 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.



**ASCENSION PARISH SHERIFF**  
**Doubledayville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**4. RECEIVABLES**

The General Fund receivables at June 30, 1998 are as follows:

**Class of Receivable**

All relevant taxes	\$	252
Fees, charges, and commissions for services		200,633
Prisoner maintenance and transport		18,088
Value added		80,084
Grants		8,791
Interest		8,040
Miscellaneous commissions		3,025
		<hr/>
Total	\$	328,668

**5. CHANGES IN GENERAL FIXED ASSETS**

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

Balance, July 1, 1997	\$	1,848,508
Additions		388,822
Deductions		<hr/>
Balance, June 30, 1998	\$	2,237,330



**ASCENSION PARISH SHERIFF**  
Bossier Parish, 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 all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 32 but less than 13 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 1117 of 1995 increased the actual rate by 0.25 percent for all service rendered on or after January 1, 1998.) In any case, the retirement benefit cannot exceed 180 percent of their final-average salary. Final-average salary is the employer'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 benefits 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 58 and 59 with reduced benefits equal to the actuarial equivalent of the benefits 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 7163, Monroe, Louisiana 71226, or by calling (504) 587-3199.

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 5.0 percent of annual covered payroll. As of April 1, 1997, the Sheriff's office also pays the employees' 8.7% 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 parish 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 10:184, 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 Ascension Parish Sheriff's contributions to the System, including the employer's portion starting April 1, 1995, for the years ending June 30, 1996, 1997 and 1998, were \$636,323, \$649,876, and \$313,600, respectively.





**ASCENSION PARISH SHERIFF**  
**Bossierville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**V. 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, 1998, employees of the sheriff have accumulated and vested \$266,176 of employee leave benefits, which was computed in accordance with GASB Codification Section 190. This amount is recorded within the general long term debt account group.

**9. CHANGES IN AGENCY FUND BALANCES**

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

	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
Agency funds				
Sheriff's	\$ 47,878	\$ 843,117	\$ 833,290	\$ 57,695
Tax Collector	221,518	31,406,840	30,273,707	285,651
Board	429,154	1,311,534	1,035,864	515,664
Contractor	33,447	17,476	38,278	12,697
Deferred compensation	283,210	231,067	3,889	541,198
Jail inmates	6,322	386,821	178,750	314,253
Total	<u>\$ 1,085,632</u>	<u>\$ 3,818,899</u>	<u>\$ 3,240,268</u>	<u>\$ 1,896,262</u>

**10. TAXES PAID UNDER PROTEST**

The unexpended balances due to taxing bodies and others in the agency funds at June 30, 1998, include \$ 387,996 of taxes paid under protest, plus interest earned in lieu on the investment of these funds, totaling \$ 21,308. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.



**ASCENSION PARISH SHERIFF**  
**Bossierville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**11. LITIGATION AND CLAIMS**

At June 30, 1998, 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.

**12. 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 courthouse, as required by state statute, are paid by the Ascension Parish Police Jury and are not included in the accompanying financial statements.

**13. RESERVE FOR SELF-INSURED HEALTH AND ACCIDENT PLAN**

At June 30, 1998, the Ascension Parish Sheriff has a fund balance reserve of \$ 127,334 for its Self-Insured Health and Accident Plan. On August 1, 1992 the sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$25,000 per person covered up to an aggregate of \$45,000, and the excess is insured with an insurance company up to \$1,980,000.

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

	June 30, 1998
Unpaid claims as of July 1, 1997	\$ 804,162
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	1,113,598
Payments:	
Claims are available to current-year events where the Sheriff has retained risk of loss	(1,090,426)
Unpaid claims as of June 30, 1998	\$ 127,334



**ASCENSION PARISH SHERIFF**  
Bossier Parish, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**

**14. DEFERRED COMPENSATION PLAN**

In December 1989, the Sheriff created a deferred compensation plan under Internal Revenue Code Section 457. 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 not to exceed 2.5% of total compensation. The Sheriff is not required to match the contribution.

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 in trust for the employees or other beneficiary (with the property and rights of the Sheriff without being restricted in 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 in 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 adopted by the Sheriff. The assets and liabilities of the plan are presented within the Agency Fund of the Sheriff.

**15. YEAR 2000 ISSUES**

The Year 2000 Issue consists of two shortcomings that make computer processing systems unable to read year date data beyond the year 1999. The first shortcoming is that many computer programs contain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 3, 2000 as January 1, 1980 and process data incorrectly or stop processing altogether. The second shortcoming is that some computers will be unable to detect the year 2000 as a leap year and may not register the additional day and the data calculations may be incorrect.

Currently the Ascension Parish Sheriff is waiting for a software update that should bring the Clerical Fund 2000-compliant. The Sheriff is also in the process of purchasing a new software for the Civil and Bond Fund which should be sufficient to handle the issues associated with the year 2000.

**ASCENSION PARISH SHERIFF**  
Bossier Parish, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**

**16. PRIOR PERIOD ADJUSTMENT**

The balance of \$216,764 in compensated absences payable at June 30, 1997 was properly transferred to the General Long Term Account Group. The fiscal year 1997 fund balance for the General Fund has been adjusted to reflect the effect of this adjustment.

**17. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	Notes Payable	Compensated Absences (Less \$)	Total
Long-term obligations payable at July 1, 1997	\$ -	\$ 216,764	\$ 216,764
Additions	1,800,000	49,833	1,849,833
Deductions	(1,200,000)	( )	(1,200,000)
Long-term obligations payable at June 30, 1998	\$ 795,000	\$ 266,597	\$ 1,061,597

Notes Payable as of June 30, 1998 consisted of an Ascension Parish Law Enforcement Certificate of Indebtedness, Series 1997. One million was issued for capital expenditures of the Sheriff's Office. Bi-annual payments will be made each February 1, and August 1, until the note is paid out on February 1, 2003. The note will bear a 5.75% interest rate.

INDIVIDUAL FINANCIAL STATEMENTS

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AGENCY FUNDS



**ASCENSION PARISH SHERIFF**  
Bossierville, Louisiana

**AGENCY FUNDS**  
**JUNE 30, 1999**

**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 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

**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 deferred compensation agreements as required by Internal Revenue Code Section 417.

**ASCENSION PARISH SHERIFF**

Bossier Parish, Louisiana

**AGENCY FUNDS****COMBINED BALANCE SHEET**

June 30, 1998

	<u>Sheriff's</u>	<u>Tax Collector</u>	<u>Food</u>	<u>Contract</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$ 36,796</u>	<u>\$ 333,671</u>	<u>\$ 313,664</u>	<u>\$ 12,697</u>
<b>LIABILITIES</b>				
Due to taxing bodies and others	<u>\$ 36,796</u>	<u>\$ 333,671</u>	<u>\$ 313,664</u>	<u>\$ 12,697</u>



<u>Deferred Compensation</u>	<u>Out Income</u>	<u>Total</u>
<u>\$ 341,399</u>	<u>\$ 14,155</u>	<u>\$ 1,496,262</u>
<u>\$ 341,399</u>	<u>\$ 14,155</u>	<u>\$ 1,496,262</u>





**ASCENSION PARISH SHERIFF**

Donaldsonville, Louisiana

**AGENCY FUNDS****SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING ISSUES AND OTHERS****YEAR ENDED JUNE 30, 1998**

	<u>Securities</u>	<u>Tax Collector</u>	<u>Fund</u>	<u>Contracted</u>
<b>BALANCES AT BEGINNING OF YEAR</b>	<b>\$ 41,078</b>	<b>\$ 221,548</b>	<b>\$ 428,154</b>	<b>\$ 13,447</b>
<b>ADDITIONS</b>				
Deposits:				
Contributions by employees	-	-	-	-
Securities sales and gains/losses	878,374	-	-	18,947
Fines and costs	-	-	1,118,133	-
Receipts from inmates	-	-	-	-
Taxes, fees, etc. paid to tax collector	-	31,036,176	-	-
Interest on investments	3,003	86,664	6,483	318
<b>Total Additions</b>	<b>881,377</b>	<b>31,063,840</b>	<b>1,124,616</b>	<b>19,265</b>
<b>DEDUCTIONS</b>				
Taxes, fees, etc. distributed to taxing bodies and others	-	31,273,797	-	-
Withdrawals	-	-	-	-
Distributions to inmates	-	-	-	-
Deposits utilized	833,381	-	1,833,064	18,216
<b>Total Deductions</b>	<b>833,381</b>	<b>31,273,797</b>	<b>1,833,064</b>	<b>18,216</b>
<b>BALANCES AT END OF YEAR</b>	<b>\$ 57,697</b>	<b>\$ 338,591</b>	<b>\$ 595,664</b>	<b>\$ 12,497</b>

The accompanying notes are an integral part of this statement.

<u>Deferred</u> <u>Compensation</u>	<u>Def</u> <u>Income</u>	<u>Total</u>
\$ 392,311	\$ 6,210	\$ 1,008,610
208,708	-	208,708
-	-	838,311
-	-	3,115,111
-	186,441	186,441
-	-	32,116,178
<u>48,261</u>	<u>292</u>	<u>146,212</u>
<u>211,867</u>	<u>165,815</u>	<u>10,816,899</u>
-	-	16,172,707
1,889	-	2,889
-	178,781	178,781
<u>-</u>	<u>-</u>	<u>1,886,681</u>
<u>1,889</u>	<u>178,781</u>	<u>15,140,369</u>
<u>\$ 541,190</u>	<u>\$ 14,294</u>	<u>1,496,261</u>

OTHER RECORDS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS



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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 AUDITING STANDARDS**

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

We have audited the general purpose financial statements of the Assessor Parish Sheriff's Office as of and for the year ended June 30, 1998, and have issued our report thereon dated November 23, 1998, which was qualified because insufficient audit evidence exists to support Assessor Parish Sheriff's disclosure with respect to the year 2000 issue. Except as discussed in the preceding sentence, 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, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 coming to our attention 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 disclosed 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 would 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 for 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 Ascension Parish Sheriff, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Richard J. Smith, CPA*

Darshvilleville, Louisiana  
November 25, 1998

ASCENSION PARISH SHERIFF'S OFFICE  
SCHEDULE OF REPORTABLE CONDITIONS  
JUNE 30, 1999

<u>CFDA</u> <u>No.</u>	<u>Reportable Condition:</u>	<u>Amount</u> <u>in</u> <u>Question</u>
NSA	The Board of Directors does not have a proper segregation of duties.	NSA

