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**ASSUMPTION PARISH SHERIFF**  
Napoleonville, Louisiana

**GENERAL-PURPOSE  
FINANCIAL STATEMENTS AND AUDITOR'S REPORT**  
(with Supplemental Information)

June 26, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditee, 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 13 67

**KENN J. MADDENPICK**  
Certified Public Accountant  
A Professional Corporation  
Baton Rouge, Louisiana

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GENERAL-PURPOSE FINANCIAL STATEMENTS

**STAN J. WAGUESPACK**

Certified Public Accountant  
A Professional Corporation

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**INDEPENDENT AUDITOR'S REPORT**

Honorable Thomas F. Mahle  
Assumption Parish Sheriff  
Natchitochesville, Louisiana

I have audited the seven-party general-purpose financial statements of Assumption Parish Sheriff, component unit of Assumption Parish Police Jury, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general-purpose financial statements are the responsibility of Assumption Parish Sheriff's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Audit Standards issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Assumption 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.

In accordance with Government Auditing Standards, I have also issued a report dated October 17, 1996 on my consideration of Assumption Parish Sheriff's internal control structure and a report dated October 17, 1996 on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general-purpose financial statements of Assumption Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

*Stan J. Waguespack*  
Stan Waguespack, Louisiana  
October 17, 1996

Received and Accepted  
Legislative Auditor  


ADDITIONAL FINANCIAL STATEMENT

Expenses, Contingencies

ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1994

	GOVERNMENTAL FUNDS - GENERAL FUND		FINANCIAL FUNDS - AGENCY FUNDS		ADDITIONAL GROUPS - GENERAL FUND - TERM		TOTAL (MEMORANDUM COL Y)
<b>ASSETS AND OTHER DEBITS</b>							
Assets:							
Cash and cash equivalents	\$ 64,278	\$ 61,655	\$ -	\$ -	\$ 144,875	\$ -	\$ 309,808
Contributions of Deposit	-	-	-	-	-	-	98,616
Accounts receivable	99,016	-	-	640,785	-	-	839,791
Investments and equipment	-	-	-	-	-	-	-
Other Debits	-	-	-	-	-	57,451	57,451
Amounts to be provided for payment of compensated absences	-	-	-	-	-	-	21,421
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 163,294</b>	<b>\$ 123,350</b>	<b>\$ 60,785</b>	<b>\$ 640,785</b>	<b>\$ 144,875</b>	<b>\$ 57,451</b>	<b>\$ 1,146,881</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>							
Liabilities:							
Accounts payable	\$ 6,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,951
Due to taxing bodies and others	6,071	61,659	-	-	-	-	67,730
Unassigned liability for compensated absences	-	-	-	-	-	57,451	57,451
Unassigned liability remaining for bonded loans	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 12,922</b>	<b>\$ 61,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,451</b>	<b>\$ 122,692</b>
<b>Equity and Other Credits:</b>							
Investment in general fund assets	-	-	-	640,785	-	-	640,785
Prud. balance - unassigned	-	-	-	-	-	-	-
Unassigned	122,694	-	-	-	-	-	122,694
<b>Total Equity and Other Credits</b>	<b>\$ 122,694</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 640,785</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 763,479</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 135,616</b>	<b>\$ 61,659</b>	<b>\$ 60,785</b>	<b>\$ 640,785</b>	<b>\$ 60,785</b>	<b>\$ 57,451</b>	<b>\$ 1,146,881</b>

The accompanying notes are an integral part of this statement.

**ASSUMPTION PARISH SHERIFF**  
 Natchitoches, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement B

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

<b>REVENUES</b>	
Ad valorem taxes	\$1,316,487
Commissions on fees and fines	58,752
Intergovernmental revenues:	
State revenue sharing	345,277
Assumption Parish Police Jury & other	63,687
State supplemental pay	34,845
Video poker fees	97,286
Fees, charges and commissions for services:	
Civil and criminal fees	157,837
Court attendance	1,978
Transporting custody and prisoners	6,884
Housing prisoners	194,491
Interest	21,877
Miscellaneous	36,562
Total revenues	<u>\$2,055,536</u>
<b>EXPENDITURES</b>	
<b>PUBLIC SAFETY:</b>	
Salaries:	
Sheriff	63,580
Deputies	846,963
Office supplies and expense	47,498
Special investigations	3,186
Badges and uniforms	61,762
Law enforcement supplies	6,211
Deputy training	4,089
Telephone	16,783
Books and subscriptions	3,076
Computerized liability and custody	
bond premiums	143,400
Maintenance	4,023

(Continued)

The accompanying notes are an integral part of this statement.

**ASSUMPTION PARISH SHERIFF**  
 Napoleonville, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement B

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

**EXPENDITURES - CONTINUED**

<b>Purchases:</b>	
Equipment	9,271
Books	1,293
Automobiles	190,000
Other	2,029
Gas, oil, and auto-expense	102,798
Trevel and conventions	6,760
Employee's medical	12,544
Unemployment tax and medicine	12,542
Interest expense	2,000
Miscellaneous	14,928
Employer's contribution to:	
Pension fund	88,928
Group insurance	122,172
Total expenditures	<u>1,073,958</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>200,000</u>
<b>OTHER FINANCING SOURCES</b>	
Sale of fixed assets	400
Total other financing sources	<u>400</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	200,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>450,564</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 650,564</u>

The accompanying notes are an integral part of this statement.

**ASSUMPTION PARISH SHERIFF**  
 Napoleonville, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement C

**Statement of Revenues, Expenditures,  
 and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1998**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE: FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes	\$ 1,100,000	\$ 1,104,407	\$ 4,407
Contributions on taxes and licenses	40,000	38,542	(1,458)
Inter governmental revenues:			
State revenue sharing	144,000	142,277	(1,723)
Assumption Parish Police Jury & other	10,000	60,607	50,607
State supplemental pay	96,000	94,843	(1,157)
Video poker fees	50,000	91,286	41,286
Fees, charges and commissions for services:			
Civil and criminal fee	90,000	177,677	87,677
Court attendance	1,200	1,873	773
Transporting currency and prisoners	3,000	4,084	1,084
Housing prisoners	70,000	151,493	81,493
Interest	22,000	21,877	(123)
Miscellaneous	30,000	40,562	10,562
Total revenues	<u>1,644,200</u>	<u>2,000,638</u>	<u>356,438</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY:</b>			
Salaries:			
Sheriff	55,700	60,000	(4,300)
Deputies	885,109	848,965	36,144
Office supplies and expense	20,000	40,438	(20,438)
Special investigations	17,000	5,100	11,900
Badges and uniforms	60,814	60,700	114
Law enforcement supplies	14,000	8,211	5,789
Deputy training	12,000	4,000	8,000
Telephone	10,000	12,562	(2,562)
Books and subscriptions	3,000	5,076	(2,076)
Comptroller liability and surety bond premium	150,000	140,400	9,600
Maintenance	5,000	4,000	1,000

(Continued)

The accompanying notes are an integral part of this statement.



**ASSUMPTION PARISH HERITAGE**  
 Natchitoches, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement C

**Statement of Revenues, Expenditures,  
 and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual - Continued  
 For the Year Ended June 30, 1996**

	BUDGET	ACTUAL	VARIANCE PAYABLE/ (DEFICITABLE)
<b>EXPENDITURES - CONTINUED</b>			
<i>Purchases:</i>			
Equipment	6,000	9,379	3,379
Supplies	4,000	3,200	(800)
Automobiles	200,000	190,000	(9,999)
Other	4,000	2,820	(1,180)
Gas, oil, and auto expense	50,000	112,700	(62,700)
Travel and recreation	6,000	4,700	(1,300)
Employee's medical	2,000	12,044	(10,044)
Unemployment tax and medicine	30,000	12,542	17,458
Interest expense	30,000	2,800	27,200
Miscellaneous	7,000	14,000	(7,000)
Employee's contributions to:			
Pension fund	71,715	80,000	(8,285)
Group insurance	300,000	211,270	88,730
Total expenditures	<u>1,083,715</u>	<u>1,873,000</u>	<u>(789,285)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>149,700</u>	<u>292,000</u>	<u>142,300</u>
<b>OTHER FINANCING SOURCES</b>			
Sale of fixed assets	2,000	400	(1,600)
Total other financing sources	<u>2,000</u>	<u>400</u>	<u>(1,600)</u>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(404,563)</u>	<u>299,600</u>	<u>704,163</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>        </u>	<u>404,564</u>	<u>404,564</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 1,104,500</u>	<u>\$ 301,564</u>	<u>\$ 802,936</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF  
Nogochouilly, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1998

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1975, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and is the sole 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 patrol, periodic and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, and assisting 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 all various property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basic Assumptions**

The accompanying statements with financial statements of the Assumption 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.

**2. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consists of (a) the primary government (parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

Appointing a voting majority of an organization's governing body, and

- The ability of the police jury to impose its will on that organization and/or
- The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury

ASSUMPTION PARISH SHERIFF  
Bossierette, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

Organizations for which the reporting entity financial statements would be misstating if data of the organization is not included because of the nature or significance of the relationship.

Because the Assumption Parish police jury provides financial benefits to the sheriff such as maintaining the parish courthouse where the sheriff resides, the furnishing of certain inmates and the use, and providing of certain food associated with the housing and feeding of prisoners, the sheriff was determined to be a component unit of the Assumption Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**3. Fund Accounting**

The sheriff uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related 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 fund) and fiduciary (agency funds). These funds are described as follows:

**GOVERNMENTAL FUNDS**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1421, is the principal fund of the Sheriff's office and it used to account 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 primarily of commissions on state revenue sharing, federal revenue funds, state supplemental pay for disputes, civil and criminal fees, fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

ANDRE MITCHELL PARISH SHERIFF  
Bossier Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FIDUCIARY FUNDS

Agency Funds

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

The Sheriff has the following Agency Funds:

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 to the appropriate taxing bodies.

SPECIAL FUND

The Special Fund accounts for funds held for disposition in connection with garnishments, sheriff's sales, and other creditor costs. Reductions from the fund are made to the General Fund, to litigants, and to others for costs incurred in settlement of suits.

GARNISHMENT FUND

The Garnishment Fund accounts for funds held for disposition in connection with garnishments. Reductions from the fund are made to the General Fund and to others for settlement of suits.

BOND FUND

The Bond Fund accounts for bonds deposited and held until the courts have determined the costs applicable to the bond deposits. Reductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

4. 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 basis applied. The General Fund is accounted for using a flow-of-costs financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

ASSUMPTION PARISH SHERRIFF  
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**Receipts**

All ad valorem taxes and the related state levies due during the year that are due and payable. Ad valorem taxes are levied on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:190 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on investments is recorded when the investments have matured and the income is available.

In accordance with the above criteria, fees, charges, and commissions for services and intergovernmental revenues are considered receivable at year-end.

**Expenditures**

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

**Other Financing Sources (Uses)**

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.

**3. Budget Practices**

Proposed budget for 1996 was prepared on the modified accrual basis of accounting, and published in the official journal at least 15 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budget are then legally adopted by the sheriff and amended during the year, as necessary.

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

ASSUMPTION PARISH SHERIFF  
Natchitochesville, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. (Encumbrance accounting is not used. However, formal integration of the budget into 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. The Assumption Parish Sheriff does not budget beginning or ending fund balances.

6. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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.

7. Fixed Assets

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

8. Compensated Absence

Employees of the sheriff's office earn two weeks of annual leave and five days of sick leave each year. Annual and sick leave must be used in the year earned. Payment is not made for unused annual leave or sick leave upon retirement or termination of employment.

In lieu of payment for certain hours worked, employees of the Assumption Parish Sheriff's Office may elect to receive comp-time. Comp-time may be used for paid time off from work or left to accumulate up to a maximum of 480 hours per employee. Any unused comp-time at the time of retirement, or separation from employment, is paid to the employee.

9. Long-Term Obligations

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

10. Total Column on Balance Sheet

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

**ASSUMPTION PARISH SHERIFF**  
 Napoleonville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 1998

**NOTE B - LENDED TAXES**

The following is a summary of Assumption Parish's authorized and levied ad valorem taxes for 1998.

Description	Authorized Millage	Levied Millage	Expiration Date
General Admancy Tax	4.41 M	4.45 M	N/A
Assumption Parish Assessment District	4.83 M	4.83 M	N/A
Assumption Parish School Board	48.83 M	44.15 M	1997
Special Law Enforcement District	26.82 M	26.02 M	2003
Assumption Parish Waterworks District #1	.25 M	.35 M	1999
Bayou Lafourche Treatment District	1.28 M	1.28 M	2003
Assumption Parish Hospital District #1	5.34 M	5.74 M	1998
Assumption Council on Aging, Inc.	2.21 M	2.09 M	2000
Acadiana State Levee District	4.24 M	4.18 M	N/A
Lafourche Basin Levee District	4.33 M	4.26 M	N/A
Fire Protection District #1	3.99 M	3.28 M	1999
Fire Protection District #2	3.29 M	4.96 M	1999
Road Lighting District #1	15.26 M	15.00 M	1997
Consolidated Light District #1	14.86 M	7.09 M	1997
Gravity Drainage District #1	\$ 50parcel	\$ 50parcel	2000
Gravity Drainage District #2	\$ 35parcel	\$ 35parcel	2002
Gravity Drainage District #3	\$ 35parcel	\$ 35parcel	1998
Gravity Drainage District #5	\$ 35parcel	\$ 35parcel	2000
Gravity Drainage District #6	\$ 50parcel	\$ 50parcel	2000
Gravity Drainage District #11	\$ 50parcel	\$ 50parcel	2007
Harrisman Gravity Drainage District	\$ 35parcel	\$ 35parcel	1997
Marsh Drainage District	\$ 35parcel	\$ 35parcel	1997
Forest Protection Tax	\$ 00parcel	\$ 00parcel	N/A

**NOTE C - CASH AND CASH EQUIVALENTS**

At June 30, 1998, the sheriff has cash and cash equivalents (book balances) totaling \$849,637 in interest-bearing demand deposits and certificates of deposit.

These deposits are covered at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be covered 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 of restricted bank that is mutually acceptable to both parties. At June 30, 1998, the sheriff has \$928,000 in deposits (pledged bank balances) respectively. These deposits are covered from risk by a federal deposit insurance as of June 30, 1998 and \$1,824,000 (estimated market value) of pledged securities held by the restricted bank as of June 30, 1998, in the name of the fiscal agent bank (GASB Category 3).

**ASSUMPTION PARISH SHERIFF**  
Bogalusa, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 1996

**NOTE C - CASH AND CASH EQUIVALENTS - Continued**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 79:1229 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.

**NOTE D - RECEIVABLES**

The General Fund receivables as of June 30, 1996 is as follows:

Fees, charges, and commissions for services:	
Commissions on licenses and taxes	\$ 30,982
Civil and criminal fees	36,593
Fooding and keeping prisoners	31,478
Intergovernmental revenues:	
Supplemental pay	7,568
Value added fees	30,149
Miscellaneous	<u>6,687</u>
	<u>\$ 100,457</u>

**NOTE E - CHANGES IN GENERAL FUND ASSETS**

A summary of changes in general fund assets follows:

	OFFICE FURNITURE AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	VEHICLES AND BOATS	TOTAL
Balance, June 30, 1995	\$ 42,490	\$ 153,829	\$ 433,626	\$ 630,000
Additions	8,170	18,119	199,080	225,369
Deductions	<u>          </u>	<u>          </u>	<u>(236,889)</u>	<u>(236,889)</u>
Balance, June 30, 1996	<u>\$ 50,660</u>	<u>\$ 171,948</u>	<u>\$ 395,817</u>	<u>\$ 618,425</u>



**ASSUMPTION PARISH SHERIFF**  
Napoleonville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 1998

**NOTE F - PENSION PLAN**

Substantially all employees of the Assumption Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer joint 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 \$500 per month, and who are at least 18 years old 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 2.75 per cent for each year if total service is at least 12 but less than 15 years, 3.00 per cent for each year if total service is at least 15 but less than 20 years, and 3.25 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 800 per cent of their final-average salary. Final-average salary is the employer's average salary over the 36 consecutive or jointed 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 the ages of 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 by state statute. Effective January 3, 1998, the Assumption Parish Sheriff's office is paying both the employer and employee portions of the pension contributions.

Contributions to the System include one-half of one per cent of the rates shown to be collectible by the act rolls of each parish and funds as assigned and available from insurance premium rates. Some units require covered employees to contribute a percentage of their salaries to the system. As provided by Louisiana Revised Statute 11:183, 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 F20.125.

**Total Fiscal Year 6/30, 1998**

Assumption Parish Sheriff						
Total current-year payroll				\$ 905,462		
Total current-year covered payroll				\$ 824,385		
	<u>Required by Statute</u>		<u>Actual</u>		<u>Actuarially Required</u>	
	<u>Est. Cost</u>	<u>Amount</u>	<u>Est. Cost</u>	<u>Amount</u>	<u>Est. Cost</u>	<u>Amount</u>
<b>Contributions:</b>						
Employee	8,795	\$ 71,330	4,218	\$ 35,154	8,795	\$ 71,330
Employer	8,005	65,482	12,415	83,028	6,005	49,482
<b>Total</b>	<u>16,799</u>	<u>\$ 136,812</u>	<u>16,633</u>	<u>\$ 118,182</u>	<u>14,799</u>	<u>\$ 120,812</u>

ASSUMPTION PARISH SHERIFF  
Superiority, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

NOTE F - PENSION PLAN - Continued

For 100% of employer's actuarially  
required contributions to all  
participating employees

284%

For the year  
ended June 30,  
1996

Retirement System:

Net Assets

\$ 454,315,886

Pension benefit obligations

150,320,000

Unfunded pension benefit obligation

\$ 11,994,824

The 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 modified 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 employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

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 Assumption Parish Sheriff does not guarantee the benefits granted by the System.

NOTE G - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Assumption Parish Sheriff does not provide any post-employment benefits.

ASSUMPTION PARISH SHERIFF  
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

NOTE II - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1996 follows:

Description	Balance Beginning of Year	Additions	Debit	Balance at End of Year
Tax Collector Fund	\$ 15,378	\$ 6,041,866	\$ 6,000,378	\$ 15,790
Special Fund	3,378	65,137	65,878	2,637
Corrections Fund	-	67,243	67,243	-
Bond Fund	74,153	295,983	353,973	40,163
	<u>\$ 92,909</u>	<u>\$ 6,471,033</u>	<u>\$ 6,508,418</u>	<u>\$ 61,628</u>

NOTE I - COMPENSATED ABSENCE

As of June 30, 1996, employees of the Assumption Parish Sheriff's Office have accumulated and vested \$87,473 and of employee comp-time. The comp-time is recorded as an obligation of the general long-term obligations account group as June 30, 1996.

NOTE J - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations transactions applicable to compensated absence during the year 1996:

Long-term obligations payable at July 1, 1995	\$ 42,577
Net change	<u>18,894</u>
Long-term obligations payable at June 30, 1996	<u>\$ 61,471</u>

**ASSUMPTION PARISH SHERIFF**  
Napoleonville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

June 30, 1996

**NOTE K - LITIGATION**

The Assumption Parish Sheriff is involved in various litigation matters as June 30, 1996. All litigation is considered to be within the Sheriff's insurance limits and/or coverage under the Louisiana Sheriff's Risk Management Program and its excess carrier and therefore should not have any future effect on its financial statements. The Sheriff's Office is not aware of any claims or assessments which should be reflected in the accompanying financial statements.

**NOTE L - INSURANCE COVERAGE**

The Assumption Parish Sheriff's Office was partially self-insured with respect to hospitalization claims for its employees through January 15, 1996. Under the self-insured plan, the Assumption Parish Sheriff's Office was responsible for the first \$1,000 of claims filed in any insurance coverage year for each employee covered by its hospitalization insurance policy. Effective January 15, 1996 the Assumption Parish Sheriff's Office joined the Community Health Network of Louisiana, Inc. for its health insurance. The Assumption Parish Sheriff's Office participates in the Louisiana Sheriff's Risk Management Program and the Louisiana Sheriff's Automobile Program which are self-insured Programs with respect to public liability and automobile insurance coverage respectively.

With respect to the insurance coverage as described above, the Assumption Parish Sheriff's Office is contingently liable and could become liable in the unlikely event that all or any of the insurance companies, funds, or programs which provide insurance coverage cannot, fail to issue or be unable to meet their obligations.

**NOTE M - EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY**

The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouses are paid by the Assumption Parish Police Jury. In addition, some of the furniture and fixtures used in the sheriff's office and the expenses of housing and feeding prisoners in the parish jail are also provided by the police jury.

## SUPPLEMENTAL INFORMATION

**FIDUCIARY FUNDS - AGENCY FUNDS**

ASSEMBLY PUBLIC BILLS  
Dapremont, Louisiana

SUPPLEMENTAL INFORMATION  
June 28, 1964

**FISCALY FUNDS - AGENCY FUNDS**

**TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1904, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes in the appropriate taxing bodies.

**SPECIAL FUND**

The Special Fund accounts for funds held for disposition in connection with garnishments, sheriff's sales and other judicial costs. Reductions from the fund are made to the General Fund, to treasuries, and to others for costs incurred in settlement of suits.

**GARNISHMENT FUND**

The Garnishment Fund accounts for funds held for disposition in connection with garnishments. Reductions from the fund are made to the General Fund and to others for settlement of suits.

**BOND FUND**

The Bond Fund accounts for funds deposited and held until the courts have determined the sums applicable to the bond deposit. Reductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

ASSUMPTION PUBLIC SERVICE  
Natchitoches, Louisiana

Schedule I

PENSION FUNDS--AGENCY FUNDS  
Combining Balance Sheet  
June 30, 1996

	AGENCY FUNDS			
	TAX COLLECTED	FISCAL	GUARANTY	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,528	\$ 5,082	\$ -	\$ 20,610
Total Assets	\$ 15,528	\$ 5,082	\$ -	\$ 20,610
<b>LIABILITIES</b>				
Due to Trusting Bodies and Others	\$ 15,528	\$ 5,082	\$ -	\$ 20,610
Total Liabilities	\$ 15,528	\$ 5,082	\$ -	\$ 20,610



## ASSOCIATION FUNDING RECEIPTS

Waplesville, Leachville

## PERMANENT FUNDS - ADDITIONS FROM:

Schedule of Changes in Deposit Balances, by Funds  
Year Ended June 30, 1999

	TAX COLLECTOR	SPECIAL FUNDS	COMMITMENT FUNDS	BOARD FUNDS
<b>BALANCES, Beginning of Year</b>				
<b>ADDITIONS:</b>				
Special's sale		46,489		
Bonds			83,734	266,833
Contributions		19,208		
Other Accounts		400		2,000
Interest				
Trans. Inv. etc., paid to tax collector	6,641,628	86,117	63,331	280,383
Total additions	6,648,256	133,834	147,065	349,216
<b>Total</b>				
<b>DEDUCTIONS:</b>				
Deposits returned to		18,091	4,154	86,715
Special's General Fund				74,815
Police Jury				10,901
District attorney		4,800		24,000
Chief of court				52,810
Belgian chamber board			26,311	
Admiralty, Pilgrims, appraisers, etc.		46,489	3,826	
Other transactions				
Trans. Inv. etc., distributed to taxing bodies and others	6,641,628	86,735	63,231	310,927
Total deductions	6,648,256	154,346	71,322	405,458
<b>BALANCES, End of Year</b>				

**INDEPENDENT AUDITOR'S REPORTS REQUIRED  
BY GOVERNMENT AUDITING STANDARDS**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions), issued by the Comptroller General of the United States and the Louisiana Governmental Audit Statute, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**STAN J. WAGNER**

Certified Public Accountant

A Professional Corporation

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

Honorable Thomas F. Mahle  
Assumption Parish Sheriff  
Napoleonville, Louisiana

I have audited the general purpose financial statements of Assumption Parish Sheriff, component unit of Assumption Parish Police Jury, as of June 30, 1996, and for the year then ended, and have issued my report thereon dated October 17, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Statute, issued by the Society of Louisiana Certified Public Accountants, and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of non-compliance that are required to be reported herein under Government Auditing Standards.

This report is intended solely for the use of management of the Assumption Parish Sheriff and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.

  
Stan J. Wagner  
Baton Rouge, Louisiana  
October 17, 1996

**STAN J. WAGUESPAE**

Certified Public Accountant  
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Thomas F. Mabile  
Assumption Parish Sheriff  
Napoleonville, Louisiana

I have audited the general-purpose financial statements of Assumption Parish Sheriff, component unit of Assumption Parish Police Jury, as of June 30, 1996, and for the year then ended, and have issued my report thereon dated October 17, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

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

In planning and performing my audit of the general-purpose financial statements of Assumption Parish Sheriff, for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements, and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended solely for the use of management of the Assumption Parish Sheriff, and informed state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Alan J. Wagoner  
Eaton Poyne, Louisiana  
October 17, 1996.