

**OFFICIAL  
BILL COPY**

**DO NOT SEND OUT**

Classifications  
Applied from this  
page per PLANS  
PAGE 4, 1987

**SEVENTH BAYOU BOULE PARISH SHERIFF**  
East Allen, Louisiana

**General Purpose Financial Statements  
with Independent Auditor's Reports  
As of and for the Year Ended  
June 30, 1987**

**With Supplemental Information Schedule**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, county 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 2-25-92

**WEST BAYOU BOUGE PARISH SHERIFF**  
**Port Allen, Louisiana**

**General Purpose Financial Statements  
 Independent Auditor's Reports  
 As of and for the Year Ended June 30, 1997  
 With Supplemental Information Schedules**

**C O N T E N T S**

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
 <b>General Purpose Financial Statements:</b>		
Combined Balance Sheet-All Fund Types and Account Groups	A	3
Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget (GAAP Basis) and Actual-General Fund and Special Revenue Fund	B	5
 <b>Special Revenue Funds:</b>		
Combining Balance Sheet	C	8
Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (GAAP Basis) and Actual	D	10
Notes to the Financial Statements		13
	<u>Schedule</u>	<u>Page No.</u>
 <b>Supplemental Information Schedules-</b> <b>    Fiduciary Funds-Agency Funds:</b>		
Combining Balance Sheet	1	25
Schedule of Changes in Balances Due to Taxing Bodies and Others	2	27

WEST BATON BRIDGE PARISH SHERIFF  
West Allen, Louisiana

General Purpose Financial Statements  
Independent Auditor's Reports  
As of and for the Year Ended June 30, 1987  
With Supplemental Information Schedules

C O N T E N T S      C O N C L U D E S

	Exhibit	Page No.
Schedule of Federal Financial Assistance	A	29
Other Reports Required by Government Auditing Standards		30
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	B	31

# PHIL T. GRAHAM

CERTIFIED PUBLIC ACCOUNTANT

7712 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70805  
TELEPHONE 804/836-4885 FAX 804/836-4888

December 13, 1997

Honorable Randall J. Andre'  
West Baton Rouge Parish Sheriff  
Port Allen, Louisiana

## INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Sheriff, a component unit of the West Baton Rouge Parish Council, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general-purpose financial statements are the responsibility of the West Baton Rouge 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 the standards applicable to financial and its contained in Government Auditing 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 component unit 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 in the first paragraph present fairly, in all material respects, the financial position of the West Baton Rouge Parish Sheriff as of June 30, 1997, and the results of its operations and the cash flows of its proprietary fund types and nonoperable trust funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also

**INDEPENDENT AUDITOR'S REPORT**  
**(CONCLUDED)**

issued my report dated December 11, 1987, on my consideration of the West Baton Rouge Parish Sheriff's internal control structure over financial reporting.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the West Baton Rouge Parish Sheriff. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general-purpose financial statements. 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.



## Statement A

West Baton Rouge Parish Sheriff  
 Port Allen, Louisiana

Combined Balance Sheet  
 All Fund Types and Account Groups  
 For the Year Ended June 30, 1997

	GOVERNMENTAL FUNDS		FIDUCIARY FUNDS
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
<b>ASSETS AND OTHER DEBITS</b>			
Cash and cash equivalents	\$ 2,094,299	\$ 174,802	\$ 211,217
Receivables due from other funds	87,728	73,813	
Land, building, and equipment	44,024	44,122	
Amount to be provided for retirement of long-term debt			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$2,246,051</b>	<b>\$ 292,737</b>	<b>\$ 211,217</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	89,214	68,246	
Due to other funds		24,947	73,209
Other	2,190		
Due to taxing bodies and others			227,948
Certificates of indebtedness			
<b>Total Liabilities</b>	<b>\$91,404</b>	<b>\$93,193</b>	<b>\$329,167</b>
<b>Fund Equity:</b>			
Investment in general fixed assets			
Fund balance—unreserved—non-designated	2,094,484	211,558	0
<b>Total Fund Equity</b>	<b>2,094,484</b>	<b>211,558</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$2,246,051</b>	<b>\$ 292,737</b>	<b>\$ 211,217</b>

See accompanying notes and Independent Auditor's Report.

ACCOUNT GROUPS

<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>TOTAL MEMORANDUM ONLY</u>
		92,542,258
		121,541
		88,156
82,787,139		2,797,139
	<u>578,028</u>	<u>578,028</u>
<u>82,787,139</u>	<u>578,028</u>	<u>8,118,024</u>
		157,460
		88,156
		2,103
		237,848
	<u>578,028</u>	<u>578,028</u>
<u>8</u>	<u>578,028</u>	<u>1,235,231</u>
2,787,139		2,787,139
<u>0</u>	<u>0</u>	<u>2,202,938</u>
<u>2,787,139</u>	<u>0</u>	<u>3,083,137</u>
<u>82,787,139</u>	<u>8,878,028</u>	<u>86,118,024</u>

West Baton Rouge Parish Sheriff  
Post Office, LouisianaGovernmental Funds  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances-Budget  
(GAAP Basis) and Actual-General Fund  
and Special Revenue Fund  
For the Year Ended June 30, 1997

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Ad Valorem Taxes	\$ 2,385,800	\$ 2,403,748	\$ 17,948
Intergovernmental revenues:			
Federal grants	31,484	33,482	1,998
State grants:			
State revenue sharing (net)	49,885	49,885	0
State supplemental pay	188,543	188,441	(102)
Drug abuse resistance education	15,893	15,682	(211)
Local grants:			
West Baton Rouge Parish Council	257,880	260,378	2,498
Fees, charges and commission for services:			
Commission on state revenue sharing	73,483	73,653	170
Civil and criminal fees	380,401	411,739	31,338
Court attendance	30,838	12,736	(18,102)
Transporting prisoners	7,844	7,864	20
Feeding and keeping prisoners	171,578	171,189	(389)
Court costs	31,880	31,484	(396)
Use of Money and property-interest	83,880	83,765	(115)
Sale of Merchandise			
Miscellaneous	5,435	4,211	(1,224)
Total revenues	<u>\$3,487,521</u>	<u>\$3,742,804</u>	<u>\$255,283</u>

See accompanying notes and Independent Auditor's Report.



SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 42,000	\$ 42,000	\$ 0
497,300	510,782	13,482
270,914	279,408	8,494
4,798	5,191	493
22,940	23,722	782
<u>\$1,238,022</u>	<u>\$1,238,153</u>	<u>\$ 121</u>

West Baton Rouge Parish Sheriff  
Port Allen, LouisianaStatement of Revenues, Expenditures,  
and Changes in Fund Balances--Budget  
(GAAP Basis) and Actual--General Fund  
and Special Revenue Fund  
For the Year Ended June 30, 1997

	GENERAL FUND		VARIANCE: FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	\$2,400,000	\$2,519,442	\$ (119,442)
Operating services	517,000	500,026	16,974
Materials and supplies	143,000	140,545	(2,455)
Travel and training	21,000	19,988	1,012
Capital outlay	264,000	252,701	11,299
Debt services:			
principal			
interest			
Purchase of merchandise for resale			
Total expenditures	<u>3,595,000</u>	<u>3,593,532</u>	<u>1,468</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>138,158</u>	<u>192,272</u>	<u>54,114</u>
OTHER FINANCING SOURCES (USES):			
Sale of assets	12,810	12,810	0
Loss or damaged assets	3,406	3,406	0
Operating transfer	<u>3,500</u>	<u>3,500</u>	<u>0</u>
Total other financing sources	<u>19,716</u>	<u>19,716</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURE	<u>157,874</u>	<u>211,988</u>	<u>54,114</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>3,042,321</u>	<u>3,042,321</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$3,200,195</u>	<u>\$3,254,309</u>	<u>\$ 54,114</u>

See accompanying notes and Independent Auditor's Report.

West Baton Rouge Parish Sheriff  
 Port Allen, Louisiana

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 399,185	\$ 387,978	\$ 11,207
214,308	273,882	(59,574)
61,100	28,000	33,100
165,777	241,041	122,618
120,000	120,000	0
29,260	29,260	0
<u>56,050</u>	<u>78,084</u>	<u>(22,034)</u>
<u>2,282,283</u>	<u>2,138,282</u>	<u>100,812</u>
<u>(28,282)</u>	<u>88,282</u>	<u>135,246</u>
<u>42,800</u>	<u>42,800</u>	<u>0</u>
<u>42,800</u>	<u>42,800</u>	<u>0</u>
<u>182,882</u>	<u>52,884</u>	<u>135,246</u>
<u>118,572</u>	<u>118,572</u>	<u>0</u>
<u>\$ 75,610</u>	<u>\$ 211,280</u>	<u>\$ 135,246</u>

## Statement C

West Baton Rouge Parish Sheriff  
 Port Allen, Louisiana

Special Revenue Funds  
 combining Balance Sheet  
 for the Year Ended June 30, 1997

	<u>DESSONER'S</u> <u>RELEASE</u>	<u>RIVER</u> <u>WEST</u> <u>DEEDS TASK</u> <u>FORCE</u>	<u>WOOD</u> <u>RELEASE</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,843	\$ 32,324	\$ 129,419	\$ 176,586
Accounts receivable		19,719	54,898	74,617
Due from inmates	12		48,129	48,141
<b>TOTAL ASSETS</b>	<u>14,855</u>	<u>52,043</u>	<u>322,446</u>	<u>389,344</u>
<b>LIABILITIES</b>				
Accounts payable	7,717	4,760	86,761	99,238
Due to General Fund		14,847		14,847
<b>TOTAL LIABILITIES</b>	<u>7,717</u>	<u>19,607</u>	<u>86,761</u>	<u>114,085</u>
Fund Balance	7,138	32,436	172,679	212,253
<b>TOTAL LIABILITIES AND</b> <b>FUND BALANCE</b>	<u>\$ 14,855</u>	<u>\$ 52,043</u>	<u>\$ 322,446</u>	<u>\$ 389,344</u>

See accompanying notes and Independent Auditor's Report.

West Baton Rouge Parish Sheriff  
Port Allen, Louisiana

Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in  
 Fund Balances  
 Budget (GRAP Basis) and Actual  
 For the Year Ended June 30, 1997

	<u>RIVER MISSISSIPPI TASK FORCE</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$ 42,000	\$ 42,000	\$ 0
Civil and criminal fees	30,000	30,000	0
Feeding and keeping prisoners			
Use of money and property-Interest	000	000	00
Sale of merchandise			
Total revenues	<u>72,100</u>	<u>72,220</u>	<u>120</u>
<b>EXPENDITURES</b>			
Personal services and related benefits			
Operating services	28,601	22,100	(6,501)
Materials and supplies			
Debt Service Principal			
Debt service interest			
Capital outlay	20,100	21,875	(1,775)
Purchase of merchandise for resale			
Total expenditures	<u>48,701</u>	<u>44,225</u>	<u>4,476</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>			
	<u>23,399</u>	<u>28,000</u>	<u>4,601</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer	3,600	3,600	0
<b>EXCESS OF REVENUE AND OTHER SERVICES SOURCES (DEFICIENCY) OVER EXPENDITURES</b>			
	<u>26,999</u>	<u>31,600</u>	<u>4,601</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
	<u>0,000</u>	<u>0,000</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>			
	<u>\$ 26,999</u>	<u>\$ 31,600</u>	<u>\$ 4,601</u>

See accompanying notes and Independent Auditor's Report.

PRISONER WELFARE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
32,850	42,343	9,511
32,850	42,343	9,511

WORK RELEASE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 458,775	\$ 480,202	\$ 21,427
578,914	579,486	542
4,205	4,553	348
59,110	18,282	40,828
1,100,000	1,118,973	18,973

3,000	1,360	1,640
9,873	9,873	0
34,350	43,886	119,416
37,323	54,928	117,605

389,185	347,075	42,110
183,787	251,224	(67,437)
58,180	24,000	34,180
120,000	129,000	9,000
29,288	29,268	20
534,083	509,893	24,190
23,022	24,288	(2,266)
1,148,892	1,538,408	389,516

(4,233) (13,563) 18,330

(88,863) 80,163 8,700

0 0 0

0 0 0

(18,872) (18,202) (6,670)

(66,863) 88,183 21,320

19,326 19,726 400

91,926 91,818 108

\$ 15,489 \$ 7,100 \$ (8,389)

\$ 22,047 \$ 178,072 \$156,025

Special Revenue Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in  
 Fund Balances  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1997

Statement B (Concluded)

	TOTALS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal Grants	\$ 42,000	\$ 42,000	\$ 0
Civil and criminal fees	497,250	518,782	21,532
Feeding and keeping prisoners	578,214	579,458	542
Use of money and property-interest	4,290	5,191	401
Sale of merchandise	82,260	72,721	(9,539)
Total revenues	<u>1,286,814</u>	<u>1,218,152</u>	<u>(68,662)</u>
<b>EXPENDITURES</b>			
Personal services and related:			
Benefits	399,185	367,979	(31,206)
Operating services	264,288	370,582	106,294
Materials and supplies	81,180	28,039	(53,141)
Debt service principal	128,000	128,000	0
Debt service interest	29,288	29,288	0
Capital outlay	365,553	241,441	(124,112)
Purchase of merchandise for resale	56,038	78,824	22,786
Total expenditures	<u>1,829,532</u>	<u>1,118,053</u>	<u>(711,479)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>			
	<u>(542,718)</u>	<u>(90,901)</u>	<u>(451,817)</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers	<u>(1,580)</u>	<u>(1,580)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES (DEFICIENCY) OVER EXPENDITURES</b>			
	<u>(544,298)</u>	<u>(92,481)</u>	<u>(451,817)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>			
	<u>118,572</u>	<u>118,572</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>			
	<u>\$ 74,274</u>	<u>\$ 226,091</u>	<u>\$151,817</u>

See accompanying notes and Independent Auditor's Report.

**WEST BATON BOUGE PARISH SHERIFF  
PORT ALLEN, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

**INTRODUCTION**

As provided by Article V, Section 37 of the Louisiana Constitution of 1874, 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 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 creative 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the West Baton Rouge 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**

As the governing authority of the Parish, for reporting purposes, the West Baton Rouge Parish Council is the financial reporting entity for West Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (Parish Council), (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 (GASB) codification Section 2180 establishes criteria determining



**WEST BATON SHERIFF PARISH SHERIFF**  
**FORT ALLEN, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

which component units should be considered part of the West Baton Rouge Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish Council to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Parish Council maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the West Baton Rouge Parish Council, the financial reporting entity. The general purpose financial statements present information only on the funds maintained by the Sheriff and do not present information on the Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**0. FUND ACCOUNTING**

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

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

**WEST BATON POLICE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

they do not directly affect net expendable available financial resources.

Funds of the Sheriff are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (agency funds). These funds are described as follows:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 311:422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Special Revenue Funds**

**PRISONER WELFARE FUND**

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenue is used to purchase recreational equipment, personal items, etc., and items for resale.

**DRUG TASK FORCE FUND**

The River Mouth Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission on Law Enforcement to local law enforcement authorities to advance their efforts in the prevention of drug traffic.

**WORK RELEASE FUND**

The Work Release Fund was established by RS 15: 1111-1125 to enable inmates of the Department of Corrections to participate in a community rehabilitation program that will help equip participants to return to society.

**WEST BATON ROUGE PARISH SHERIFF**  
**WEST ALLEN, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**Agency Funds**

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

**B. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The 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 revenues are recorded when received during the fiscal year and accrued on the ending date. Ad valorem taxes are generally received during the first ten days of December through June, with the incoming flow of earned commissions and fees occurring throughout the year.

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

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

Substantially all other revenues are recorded when received.

**Expenditures**

All expenditures are recorded on the date the check is written with unpaid expenses accrued on the last day of the fiscal year. The cash outflow of the office is fairly constant throughout the year, with salaries being the major single item. A subsidiary payroll account exists to handle this expenditure within the General Fund.

**WEST BATON BOUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**Other Financing Sources Used:**

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

**E. BUDGET PRACTICES**

The Sheriff prepares an annual budget for the General Fund and Special Revenue Funds on the modified accrual basis of accounting.

The proposed budgets for the fiscal year ended June 30, 1997, were made available for public inspection on June 24, 1996. The proposed budgets were published in the official journal 13 days prior to the public hearing, which was held at the West Baton Rouge Parish Sheriff's office on June 24, 1996, for comments from taxpayers. The budgets are 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.

Although zero-balance accounting is not used, formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes accounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include accounts in time deposits and those investments with original maturities of 90 days or less. 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 located in the parish where the funds are collected.

**G. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

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

**WEST BATON ROUGE PARISH SHERIFF  
PORT ALLEN, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS**

council 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.

Buildings	\$	80,000
Vehicles		824,863
Office Furniture and Equipment		118,834
Law Enforcement Weapons and Equipment		818,800
Land and Building-Work Release Center		824,444
		<u>\$3,466,141</u>

The West Baton Rouge Parish Sheriff's office issued a certificate of indebtedness to provide funds for the acquisition of a major capital facility. The certificate of indebtedness is a direct obligation and pledge of the full faith and credit of the West Baton Rouge Parish Sheriff's office. Annual debt service requirements to maturity including interest of \$93,461 at rates varying between 4% and 4.5% is as follows:

<u>June 30,</u>	
1987	\$149,368
1988	154,432
1989	159,388
1990	164,317
1991	<u>161,916</u>
<b>TOTAL</b>	<b><u>\$799,461</u></b>

**H. VACATION AND SICK LEAVE**

The Sheriff's office has the following policy related to vacation and sick leave.

Vacation is based on years of service and is not vested nor allowed to accumulate: One week after one year; two weeks after two to ten years; three weeks after ten to fifteen years; four weeks after fifteen or more years.

Employees are allowed six sick leave days per year. Extended sick leave must be approved only by the Sheriff.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1987, which require accrual or disclosure to conform with generally accepted accounting principles.

**WEST BATON ROUGE PARISH SHERIFF**  
**WEST ALLEN, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. 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. Such data is not comparable to a consolidation.

**2. LEVIED TAXES**

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

	AUTHORIZED MILLAGE	LEVIED MILLAGE
Law enforcement district	16.10	14.20

The following are the principal taxpayers for the parish:

COMPANY / TAXPAYER	TYPE OF BUSINESS	EVALUATION	%
New Chemical Co.	Chemicals	29,488,830	22.18
Esso Corporation	Oil Storage	17,338,890	13.06
Harden Chemical & Plastic	Chemicals	12,382,070	9.41
Alacid Refining Co.	Oil Refinery	12,297,450	9.50
Cargill, Inc.	Grain Exporters	8,838,200	6.90
National Marine	Marine Builders	3,816,320	2.91
Wm Coppiens, Inc.	Rubber	3,583,360	2.80
Gulf States Utilities	Electricity	3,040,860	2.37
Union Pacific Railway Co.	Rail Service	2,993,830	2.33
Bell South	Telephone	2,146,170	1.65

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the Sheriff has cash and cash equivalents (collected bank balances) totaling \$2,342,236 as follows:

Demand deposits	\$ 580,521
Interest bearing demand deposits	1,850,327
Fully cash	1,480
<b>Total</b>	<b>\$2,342,236</b>

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 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

**WEST BATON ROUGE PARISH SHERIFF  
PORT ALLEN, LOUISIANA  
NOTE TO THE FINANCIAL STATEMENTS**

Sheriff has \$731,833 in deposits (collected bank balances). These deposits are secured from risk by \$288,098 of federal deposit insurance and \$3,945,860 of pledged securities held by the custodial bank in the name of the fiscal agent bank. At June 30, 1997, the Sheriff had on deposit with the Louisiana Asset Management Fund the amount of \$1,889,319. No pledge of securities is required by the Sheriff on this deposit.

**4. RECEIVABLES**

The receivables of \$121,841 at June 30, 1997, are as follows:

<u>Class of Receivable</u>	<u>Special Revenue Funds</u>	<u>General Fund</u>
Intergovernmental	\$ 75,813	\$ 46,028
Total	<u>\$ 75,813</u>	<u>\$ 46,028</u>

**5. DUE FROM/TO OTHER FUNDS**

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

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 44,834	
Tax collection		\$ 3,418
Sheriff's clearing account		26,659
River West Drug Task Force		14,987
Work Release Fund	44,120	0
Inmate Fund		44,120
Prisoner Welfare Fund	13	
	<u>\$ 88,957</u>	<u>\$ 88,194</u>

**6. PENSION PLAN**

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

All sheriffs and deputies who are found to be physically fit, who

**WEST BATON BOUGE PARISH SHERIFF**  
**POST OFFICE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

earn at least \$400 per month, and who were between the ages of 22 and 58 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 per cent for each year of total service is at least 12 but less than 15 years, 3.75 per cent for each year if total service is at least 15 but less than 20 years, and 5 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1993.) In any case, the retirement benefit cannot exceed 120 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 52 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.

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 1163, Monroe, Louisiana 71229, or by calling (225) 383-3181.

Plan members are required by state statute to contribute 6.7 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarial determined rate. The current rate is 4.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectable by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:203, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System for the years ending June 30, 1997, 1998, and 1999 were \$216,339, \$187,048, and \$78,775, respectively, equal to the required contributions for each year.



**WEST BATON BOUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**7. POST RETIREMENT BENEFITS**

The West Baton Rouge Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are due. The Sheriff's cost of benefits provided to employees and retirees was \$399,359 at June 30, 1997. The cost of retiree benefits for nine retirees total \$22,047 for June 30, 1997.

**8. LEASES**

The Sheriff of West Baton Rouge Parish and police department of Port Allen and White Castle entered into an operating lease of a building to be used as a law enforcement facility (River West Drug Task Force) with a commencement date of March 1, 1994. The lease is for one year with an option to renew for two additional years. The annual commitment is \$9,600. The lease was terminated effective September 6, 1996 and for fiscal year ended June 30, 1997 rental cost was \$1,560.

The Sheriff of West Baton Rouge Parish and police department of Port Allen, Addis, and White Castle entered into an operating lease of a building to be used as a law enforcement facility (River West Drug Task Force) with a commencement date of September 1, 1994. The lease is for one year with option to renew for one additional year. The annual commitment is \$6,888 and for fiscal year ended June 30, 1997, the rent cost is \$6,888. An additional lease for a storage building was entered into effective September 1, 1994 with an annual commitment of \$900 and for fiscal year ended June 30, 1997, the rent cost is \$735.

**9. CHANGES IN AGENCY FUND BALANCES**

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

	Agency Funds				
	Sheriff's Fund	Clerical Account	Tax Collector	Tramete Account	Tramete Account
07/01/96 Balance	\$ 1,352	\$ 99,489	\$ 41,989	\$ 117,971	\$ 0
Additions	311,582	522,369	12,459,489	1,037,079	25,757

WEST BATON BOUGE PARISH SHERIFF  
BOGE ALLEN, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS

Deductions	129,338	474,172	12,884,818	1,022,834	17,428
90/12/797					
Balance	\$ 1,488	\$148,883	\$ 18,874	\$ 134,288	\$ 8,125

10. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

Per agreement between the Parish Council and the Sheriff, all personnel will be provided by the sheriff to manage, operate and administer the Parish Prison. The sheriff shall pay all cost and submit bi-weekly to the Parish an itemized billing for reimbursement.

11. LITIGATION

At June 30, 1983, the West Baton Rouge Parish Sheriff was involved in several lawsuits. The Sheriff's legal advisors are unable to estimate the ultimate resolution of these matters.

12. RELATED PARTY TRANSACTIONS

The West Baton Rouge Parish Sheriff uses a repair shop and fuel dispensing facility which is located on land owned by the West Baton Rouge Parish Council. There is no rent paid by the Sheriff for the use of this property.

**WEST BATON BOUGE PARISH SHERIFF**  
**WEST ALLEN, LOUISIANA**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**AS OF APR FOR THE YEAR ENDED JUNE 30, 1987**

**FINANCIAL FUNDS - AGENCY FUNDS**

**SHERIFF'S FUND**

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

**TAX COLLECTOR FUND**

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

**CLEARING ACCOUNT**

This account is used by the West Baton Rouge Parish Sheriff to account for collections and payment of cash bonds, fines, court costs, and bond fees.

**INMATE ACCOUNT-MORE RELEASE CENTER**

This account is used by the West Baton Rouge Parish Sheriff to account for inmate earnings and withdrawals while inmates are participating in the work release program.

**INMATE ACCOUNT-JAIL**

This account is used by the West Baton Rouge Parish Sheriff to account for inmate funds upon incarceration and thereafter funds from any source.

IMMATE  
ACCOUNT  
(28114)

TOTAL

\$ 8,128

\$ 311,133

\$ 8,128

\$ 311,137

\$ 12  
\$ 8,112

\$ 73,209  
\$ 237,948

\$ 8,128

\$ 311,137

West Baton Rouge Parish Sheriff  
Port Allen, LouisianaFiduciary Funds - Agency Funds  
Schedule of Changes in Balances Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 1993

	SHERIFF'S FUND	CLEARING ACCOUNT	TAX COLLECTOR	IMMEDIATE ACCOUNT IMMCI
BALANCE AT BEGINNING OF YEAR	\$ 1,152	\$ 80,883	\$ 41,992	\$ 117,873
<b>ADDITIONS</b>				
Deposits				
Sheriff's sales	168,351			
Fines and costs		86,800		
servicements	158,375	457,334		
Wages and other				1,607,819
Other deposits	24,868	6,813		
Taxes, fees, etc. paid to Tax Collector			11,649,381	
Interest on investments		1,882	18,433	
Total additions	<u>351,594</u>	<u>532,819</u>	<u>11,667,694</u>	<u>1,607,819</u>
Total	<u>352,746</u>	<u>532,722</u>	<u>11,669,694</u>	<u>1,608,638</u>
<b>DEDUCTIONS</b>				
Taxes, fees, etc. distributed to taxing bodies and others			12,684,818	
Deposits settled to:				
Sheriff's General Fund	58,357	49,860		489,342
Parish Council		86,800		
District Attorney		46,273		
Clerk of Court	1,204	29,431		
Indigent Defender Board		104,414		
Litigants	251,464			
Attorneys, appraisers, etc.	18,408			
Louisiana Commission on Law Enforcement		9,423		
Judicial expense fund		22,148		
Immater accounts: work release center jail				447,566
Other settlements	2,461	85,426		
Other reductions	<u>23,428</u>	<u>24,322</u>		<u>84,817</u>
Total reductions	<u>319,315</u>	<u>434,176</u>	<u>12,684,818</u>	<u>1,600,664</u>
BALANCE AT END OF YEAR	\$ 1,400	\$ 148,883	\$ 14,874	\$ 114,156

<u>STATE</u> <u>ACCOUNT</u> <u>(DALL)</u>	<u>TOTAL</u>
<u>\$ 0</u>	<u>\$ 2,231,682</u>
	148,391
	44,599
	437,574
	330,315
25,357	1,582,436
	31,879
	<u>12,888,293</u>
	<u>32,934</u>
<u>25,357</u>	<u>14,286,910</u>
<u>28,357</u>	<u>15,032,615</u>
	12,884,818
	597,188
	88,452
	48,372
	25,853
	104,814
	231,464
	19,409
	9,623
	22,568
	447,889
2,810	2,810
	87,897
<u>14,432</u>	<u>136,225</u>
<u>17,322</u>	<u>14,228,858</u>
<u>\$ 0.122</u>	<u>\$ 211,382</u>

West Baton Rouge Parish Sheriff  
 Port Allen, Louisiana

Schedule of Federal Financial Assistance  
 For the Year Ended June 30, 1988

<u>FEDERAL DONATOR/ PASS-THROUGH GRANTEE/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>ISSUES/ EXPENDITURES</u>
<u>June 30, 1988</u>		
United States Department of Justice Louisiana Commission of Law Enforcement River West Drug Task Force	16.579	\$ 42,000
United States Department of Agriculture Passed through Louisiana Department of Agriculture and Forestry - Food Distribution Program	16.558	\$ 60

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

The following independent auditor's report on internal control structure, and compliance with laws and regulations is presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**EXHIBIT B**

December 11, 1997

**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 Randall J. Andre'  
West Baton Rouge Parish Sheriff  
Port Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated December 11, 1997. I conducted my 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 West Baton Rouge Parish Sheriff's financial statements are free of material misstatement, I 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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered the West Baton Rouge Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 accounts 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses.

This report is intended for the information and of the sheriff and management of his office. By provisions of state law, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "R. J. Hoff", is written in a cursive style on the right side of the page.