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WEST BATON BOULE PARISH SHERIFF
West Allen, Louisiana

General Purpose Financial Statements
with Independent Auditor's Reports
As of and for the Year ended
June 30, 1938
With Supplemental Information Schedules

Under provisions of STATE LAW, this report is a public document. A copy of this report has been submitted to the court, to be read and given to the public, and to be made available for public inspection at the Baton Rouge office of the Independent Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 4 7 1938

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, 1998

With Supplemental Information Schedules

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WEST BAYON BOULEVARD PARISH SHERRIFF
Port Allen, Louisiana

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

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December 14, 1998

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff
Bart 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, 1998, 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 audits contained in 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. An audit includes accounting, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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, 1998, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also

Honorable Randall J. Andre'
December 16, 1968
Page 2

issued my report dated December 16, 1968, on my consideration of the West Baton Rouge Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Parish Sheriff 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, Audit of States, Local Governments, and Non-Profit 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.



West Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Combined Balance Sheet
 All Fund Types and Account Groups
 For the Year Ended June 30, 1998

	GOVERNMENTAL FUNDS		FIDUCIARY FUNDS
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 2,183,973	\$ 298,003	\$ 100,383
Receivables	103,668	81,806	
Due from other funds	33,831	88,313	
Land, building, and equipment			
Amount to be provided for retirement of long-term debt			
TOTAL ASSETS AND OTHER DEBITS	\$ 2,321,372	\$ 388,322	\$ 100,383
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 61,724	\$ 47,260	
Due to other funds		4,880	115,653
Other	10,604	320	
Due to taxing bodies and others			277,728
Certificate of indebtedness			
Total Liabilities	72,328	51,370	393,381
Fund Equity:			
Investment in general fixed assets			
Fund balance-unreserved-non-designated	2,246,945	336,361	0
Total Fund Equity	2,246,945	336,361	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,319,273	\$ 387,731	\$ 393,381

See accompanying notes and Independent Auditor's Report.

<u>ACCOUNT DEBITS</u>		
<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>TOTAL MEMORANDUM ONLY</u>
		22,807,417
		189,628
		119,743
53,213,119		3,213,119
	<u>440,000</u>	<u>440,000</u>
<u>53,213,119</u>	<u>440,000</u>	<u>6,823,984</u>
		129,088
		119,743
		18,928
		277,728
	<u>442,000</u>	<u>442,000</u>
	<u>442,000</u>	<u>397,478</u>
3,213,119		3,213,119
<u>0</u>	<u>0</u>	<u>3,453,106</u>
<u>3,213,119</u>	<u>0</u>	<u>6,856,428</u>
<u>53,213,119</u>	<u>442,000</u>	<u>28,823,204</u>

West Baton Rouge Parish Sheriff
 Post Office, Louisiana

Governmental 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, 1988

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad Valorem Taxes	\$ 2,389,000	\$ 2,384,018	\$ 4,982
Intergovernmental revenues:			
Federal grants:			
Federal grants	34,793	34,866	73
State grants:			
state revenue sharing (net)	50,646	50,646	0
state supplemental pay	193,408	193,413	51
Drug abuse resistance education	22,594	25,487	2,893
Operation cleanup	49,488	49,680	192
Local grant:			
West Baton Rouge Parish Council	1,484,370	1,479,847	4,523
fees, charges and commission for services:			
Commission on state revenue sharing	68,482	68,484	2
Civil and criminal fees	436,890	438,407	1,517
Court attendance	13,800	13,388	412
Feeding and keeping prisoners			
Court costs	22,300	23,748	1,448
Use of money and property-interest	88,800	103,870	15,070
Sale of merchandise			
Miscellaneous	83,000	51,105	31,895
Total revenues	54,833,398	54,887,355	\$ 53,957

See accompanying notes and Independent Auditor's Report.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 38,750	\$ 38,493	\$ (257)
627,272	698,921	61,649
769,022	778,517	1,517
3,784	4,559	785
224,014	247,844	23,830
<u>\$1,658,744</u>	<u>\$1,752,344</u>	<u>\$ 93,600</u>

East Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Statement B (Continued)

Statement of Revenues, Expenditures,
 and Changes in Fund Balances—Budget
 versus Actual and General Fund
 and Special Revenue Fund
 For the Year Ended June 30, 1998

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
EXPENDITURES			
Public safety:			
Personal services and related benefits	\$9,731,820	\$9,768,888	\$ 37,068
Operating services	479,379	487,174	7785
Materials and supplies	234,583	209,678	4,905
Travel and training	28,888	28,891	(3)
Capital outlay	444,475	321,869	122,606
Debit services:			
principal			
interest			
Purchase of merchandise for resale			
Total expenditures	<u>10,923,545</u>	<u>10,816,410</u>	<u>107,135</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,489</u>	<u>332,706</u>	<u>318,217</u>
OTHER FINANCING SOURCES (USES)			
Sale of assets	16,500	16,345	155
Loss of damaged assets	24,500	36,375	11,875
Operating transfer	17,378	17,378	0
Total other financing sources	<u>58,378</u>	<u>69,103</u>	<u>10,725</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES	<u>72,867</u>	<u>401,812</u>	<u>328,945</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>2,054,444</u>	<u>2,054,444</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>2,127,311</u>	<u>2,456,256</u>	<u>328,945</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 (UNAVOIDABLE)</u>
\$ 521,804	\$ 495,186	\$ 26,718
378,389	358,237	(19,948)
88,700	86,674	40,024
333,794	333,839	9,969
130,800	130,000	0
24,633	24,633	0
<u>144,273</u>	<u>172,633</u>	<u>(28,360)</u>
<u>1,928,985</u>	<u>1,948,163</u>	<u>(19,178)</u>
<u>138,188</u>	<u>212,308</u>	<u>74,018</u>
<u>(17,328)</u>	<u>(17,328)</u>	<u>0</u>
<u>(17,328)</u>	<u>(17,328)</u>	<u>0</u>
<u>118,798</u>	<u>138,608</u>	<u>78,018</u>
<u>211,503</u>	<u>211,503</u>	<u>0</u>
<u>\$ 228,341</u>	<u>\$ 424,341</u>	<u>\$ 74,018</u>

West Baton Rouge Parish Sheriff
Port Allen, LouisianaSpecial Revenue Funds
Combining Balance Sheet
For the Year Ended June 30, 1998

	NITEN WEST DRUG TRUCK FORCE	PRISONER'S RELEASE	WORK RELEASE	TOTAL
ASSETS				
Cash and cash equivalents	\$ 18,343	\$ 34,087	\$ 334,713	\$ 387,143
Accounts receivable	4,080		77,864	81,944
Due from inmates		13,583	78,131	91,714
TOTAL ASSETS	<u>22,423</u>	<u>47,670</u>	<u>490,708</u>	<u>560,795</u>
LIABILITIES				
Accounts payable	832	13,583	32,845	47,260
Due to General Fund	4,080			4,080
Due to others	328			328
TOTAL LIABILITIES	<u>5,240</u>	<u>13,583</u>	<u>32,845</u>	<u>51,668</u>
Fund Balance	<u>17,183</u>	<u>34,087</u>	<u>457,863</u>	<u>508,133</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 22,423</u>	<u>\$ 47,670</u>	<u>\$ 490,708</u>	<u>\$ 560,795</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 (GAAP basis) and Actual
For the Year Ended June 30, 1998

	<u>RIVER WEST DRUG TASK FORCE</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental revenues:			
Federal grants	\$ 38,700	\$ 38,803	\$ (107)
Civil and criminal fees	4,174	4,747	573
Feeding and keeping prisoners	504	800	296
Use of money and property-Interest			
Sale of merchandise			
Total revenues	<u>43,878</u>	<u>43,350</u>	<u>528</u>
EXPENDITURES			
Personal services and related			
benefits			
Operating services	18,529	25,716	(4,187)
Materials and supplies			
Debt Service Principal			
Debt service interest			
Capital outlay	3,784	14,807	(11,023)
Purchase of merchandise for resale			
Total expenditures	<u>22,313</u>	<u>40,523</u>	<u>18,210</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>21,565</u>	<u>2,827</u>	<u>(18,742)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers	<u>(17,318)</u>	<u>(17,318)</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SERVICES SOURCE (DEFICIENCY) OVER EXPENDITURES	<u>4,247</u>	<u>(14,491)</u>	<u>(18,734)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>32,324</u>	<u>32,324</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 28,077</u>	<u>\$ 18,833</u>	<u>\$ 9,244</u>

See accompanying notes and Independent Auditor's Report.

PENSION RELEASE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
5,640	5,394	(246)
<u>140,800</u>	<u>142,871</u>	<u>2,071</u>
<u>146,440</u>	<u>148,265</u>	<u>1,825</u>

59,885	51,905	(7,980)
4,880	4,589	(291)
<u>188,971</u>	<u>181,995</u>	<u>(6,976)</u>
<u>132,376</u>	<u>138,515</u>	<u>6,139</u>

<u>13,264</u>	<u>28,266</u>	<u>15,002</u>
<u>0</u>	<u>0</u>	<u>0</u>

<u>13,264</u>	<u>28,286</u>	<u>15,022</u>
<u>7,159</u>	<u>7,159</u>	<u>0</u>
<u>0 10,433</u>	<u>0 24,461</u>	<u>0 14,028</u>

MORRIS RELEASE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 619,457	\$ 688,788	\$ 61,331
769,800	778,913	1,913
3,300	3,963	763
<u>84,810</u>	<u>88,178</u>	<u>3,368</u>
<u>1,477,367</u>	<u>1,569,833</u>	<u>92,466</u>

521,894	495,106	26,788
338,955	318,506	(20,449)
81,780	51,005	30,775
130,000	130,000	0
24,433	24,433	0
312,000	288,958	23,042
<u>58,780</u>	<u>69,613</u>	<u>(10,833)</u>
<u>1,374,881</u>	<u>1,361,049</u>	<u>13,832</u>

<u>180,786</u>	<u>178,793</u>	<u>19,993</u>
<u>0</u>	<u>0</u>	<u>0</u>

<u>180,786</u>	<u>178,793</u>	<u>19,993</u>
<u>172,812</u>	<u>172,072</u>	<u>840</u>
<u>0 279,810</u>	<u>0 351,865</u>	<u>0 72,055</u>

Special Revenue Funds
 Combining Statement of Revenues,
 Expenditures and Changes in
 Fund Balances
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1998

Statement D (Continued)

	<u>TOTALS</u>		VARIANCE FAVORABLE UNFAVORABLE
	<u>BUDGET</u>	<u>ACTUAL</u>	
REVENUES			
Intergovernmental revenue:			
Federal grants	\$ 38,700	\$ 38,400	\$ (297)
Civil and criminal fees	639,372	890,821	61,849
Feeding and keeping prisoners	769,000	770,927	1,927
Use of money and property-interest	3,704	4,359	755
Sale of merchandise	<u>228,018</u>	<u>247,546</u>	<u>23,528</u>
Total revenues	<u>1,668,794</u>	<u>1,352,343</u>	<u>316,451</u>
EXPENDITURES			
Personal services and related			
Benefits	831,894	490,188	341,706
Operating services	278,389	388,237	(109,848)
Materials and supplies	95,700	88,874	40,826
Debt service principal	130,000	130,000	0
Debt service interest	24,832	24,832	0
Capital outlay	313,794	383,825	9,969
Purchase of merchandise for resale	<u>164,271</u>	<u>172,608</u>	<u>(8,337)</u>
Total expenditures	<u>1,502,580</u>	<u>1,548,163</u>	<u>(45,583)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>166,214</u>	<u>80,180</u>	<u>86,034</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers	<u>(12,378)</u>	<u>(12,378)</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER FINANCING (DEFICIENCY) OVER EXPENDITURES	<u>153,836</u>	<u>67,802</u>	<u>86,034</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>211,500</u>	<u>211,500</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 365,366</u>	<u>\$ 279,302</u>	<u>\$ 86,034</u>

See accompanying notes and Independent Auditor's Report.

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

INTRODUCTION

As provided by Article V, Section 37 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, 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 government 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 2300 establishes criteria determining

WEST BATON BOGEY PARISH SHERIFF
WEST BATON, 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.

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial

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

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 Special Revenue Funds) and Fiduciary (Agency Funds). These funds are described as follows:

General Fund

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

Special Revenue 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 West Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission on Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

WORK RELEASE FUND

The Work Release Fund was established by RS LA 1111-1115 to enable inmates of the Department of Corrections to participate in a community rehabilitation program that will help equip participants to return to society.

AGENCY Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, wages of inmates, etc. Disbursements from

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

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.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The 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.

Other Financing Sources (Uses)

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

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

K. 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, 1998, were made available for public inspection on June 12, 1997. The proposed budgets were published in the official journal 12 days prior to the public hearing, which was held at the West Baton Rouge Parish Sheriff's office on June 24, 1997, for comments from taxpayers. The budgets are legally adopted and amended, as necessary, by the Sheriff.

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

Although encumbrance 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.

L. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and share 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 domiciled in the parish where the funds are collected.

M. FIXED ASSETS AND LONG-TERM DEBT

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 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.

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

Buildings	5	90,098
Vehicles		891,282
Office Furniture and Equipment		344,586
Law Enforcement Weapons and Equipment		418,893
Land and Building-Work Release Center		1,188,368
		<u>\$3,213,313</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 \$38,563 at rates varying between 4% and 4.5% is as follows:

<u>June 30,</u>	
1999	158,269
2000	158,319
2001	<u>161,975</u>
TOTAL	\$478,563

8. 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 to accrue seven (7) hours of sick leave per month and any unused sick leave may be carried forward from year to year.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1999, which require accrual or disclosure to conform with generally accepted accounting principles.

9. 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

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

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	26.10	26.10

The following are the principal taxpayers for the parish:

COMPANY / TAXPAYER	TYPE OF BUSINESS	VALUATION	%
Dow Chemical Co.	Chemicals	28,881,880	18.42
Exxon Corporation	Oil Storage	18,338,810	7.83
Sorden Chemical & Plastic	Chemicals	11,882,330	6.80
Flacoid Refining Co.	Oil Refinery	9,339,860	5.46
Cargill, Inc.	Grain Exporters	6,546,370	3.76
IGM Copolymer, Inc.	Rubber	3,573,430	2.04
National Marine	Barge Services	3,383,350	1.88
Entergy	Electricity	3,145,380	1.79
Trinity Marine, Inc.	Barge Services	2,533,100	1.44
Union Pacific Railway Co.	Rail Service	2,349,830	1.28

3. CASH AND CASH EQUIVALENTS

At June 30, 1998, the Sheriff has cash and cash equivalents (collected bank balances) totaling \$1,867,418 as follows:

Demand Deposits	\$ 632,099
Interest bearing demand deposits	1,233,858
Petty cash	1,461
Total	<u>\$1,867,418</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities 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 \$798,122 in deposits (collected bank balances). These deposits are secured from risk by \$288,088 of Federal deposit insurance and \$1,320,800 of pledged securities held by the custodial bank in the name of the fiscal agent bank. At June 30, 1998, the Sheriff had on deposit

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

with the Louisiana Asset Management Pool the amount of \$2,187,716. No pledge of securities is required by the Sheriff on this deposit.

4. RECEIVABLES

The receivables of \$103,426 at June 30, 1998, are as follows:

<u>Class of Receivable</u>	<u>Special Revenue Funds</u>	<u>General Fund</u>
Intergovernmental	\$ 81,506	\$ 181,668
Total	<u>\$ 81,506</u>	<u>\$ 181,668</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1998, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 33,831	
Tax collection		\$ 621
Sheriff's clearing account		28,728
River West Drug Task Force		4,098
Work Release Fund	70,311	6
Sanate Fund (Ward)		78,181
Sanate Fund (Jail)		14,081
Prisoner Welfare Fund	15,581	
	<u>\$119,743</u>	<u>\$118,716</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 earn at least \$480 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

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

of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 17 and less than 18 years, 2.75 per cent for each year if total service is at least 18 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Not 1137 of 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1990.) In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 16 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 54 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 3143, Monroe, Louisiana 71220, or by calling (338) 342-3131.

Plan members are required by state statute to contribute 2.7 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 2.8 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 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System for the years ending June 30, 1990, 1997, and 1998 were \$156,768, \$114,739, and \$197,068 respectively, equal to the required contributions for each year.

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.

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

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 \$725,810 at June 30, 1998. The cost of retiree benefits for ten retirees total \$27,388 for June 30, 1998.

8. LEASES

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 (Silver West Drug Task Force) with a commencement date of September 1, 1994. The lease was for one year with option to renew for one additional year with an annual commitment of \$6,480. An additional lease for a storage building was entered into effective September 1, 1996 with an annual commitment of \$888. These two leases were terminated effective December 31, 1997 and for the fiscal year ended June 30, 1998, rental cost was \$8,200 and \$488 respectively.

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 Clearing		Tax	Imate	Imate
	Food	Account	Collector	Acct (9901)	Account
07/01/97					
Balance	\$ 3,409	\$548,583	\$ 18,874	\$ 134,164	\$ 8,139
Additions	377,868	458,758	12,743,478	1,788,788	233,344
Deductions	178,545	516,321	12,754,581	1,602,813	238,888
06/30/98					
Balance	\$ 1,732	\$190,898	\$ 7,732	\$ 523,401	\$ 8,595

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 on itemized billing for reimbursement.

11. LITIGATION

At June 30, 1998, the West Baton Rouge Parish Sheriff was involved in several lawsuits. The Sheriff's legal advisors are unable to estimate

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

the ultimate resolution of these matters.

12. RELATED PARTY TRANSACTION

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.

13. YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the operations of the Sheriff's office as early as fiscal year 1999.

The West Baton Rouge Sheriff has completed an inventory of computer systems and other electronic equipment that may be effected by the year 2000 issue and that are necessary to conduct operations of the Sheriff's office. Management has identified the following systems requiring year 2000 remediation:

Financial Reporting, Tax Collection and Payroll:

The Sheriff's office is currently remediating its financial reporting, tax collection and payroll systems. Validation and testing of these systems have yet to be completed. The Sheriff's office has initiated the purchase of software and hardware that is expected to cost \$25,000.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management can not assume that the Sheriff's office is or will be year 2000 ready, that the remediation efforts of the Sheriff's office will be successful in whole or in part, or that parties with whom the Sheriff's office does business will be year 2000 ready.

WEST BATON BOUGE PARISH SHERIFF
FORT ALLEN, LOUISIANA
SUPPLEMENTAL INFORMATION ACCOUNTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1988

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-WORK 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.

West Baton Rouge Parish Sheriff
Port Allen, LouisianaFiduciary Funds - Agency Funds
Combining Balance Sheet
For the Year Ended June 30, 1999

	<u>SHERIFF'S</u> <u>FUND</u>	<u>CLEARING</u> <u>ACCOUNT</u>	<u>TAX</u> <u>COLLECTOR</u>	<u>INMATE</u> <u>ACCOUNT</u> <u>INRTO</u>
ASSETS				
Cash and cash equivalents	\$ 1,332	\$ 98,991	\$ 5,772	\$ 262,401
TOTAL ASSETS	\$ 1,332	\$ 98,991	\$ 5,772	\$ 262,401
LIABILITIES				
Due to other funds	\$	\$ 98,799	\$ 833	\$ 98,131
Due to taxing bodies and others	1,332	62,271	4,282	182,279
TOTAL LIABILITIES	\$ 1,332	\$ 98,991	\$ 5,772	\$ 262,401

<u>ESTIMATE</u> <u>ACCOUNT</u> <u>GAZILL</u>	<u>TOTAL</u>
\$ 12,488	\$ 393,301
<u>\$ 12,488</u>	<u>\$ 393,301</u>
\$ 18,881	\$ 115,653
<u>\$ 18,881</u>	<u>\$ 377,288</u>
<u>\$ 32,488</u>	<u>\$ 383,383</u>

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, 1998

	SHERIFF'S FUND	CLEARING ACCOUNT	TAX COLLECTOR	INMATE ACCOUNT DEBIT
BALANCE AT BEGINNING OF YEAR	\$ 3,400	\$ 188,593	\$ 16,878	\$ 124,156
ADDITIONS				
Deposits				
Sheriff's sales	173,312	28,458		
Bonds		494,877		
Fines and costs				
Harassments	172,308			
Hogan and other				1,730,788
Order deposits	22,248	21,952		
Taxes, fees, etc. paid to Tax Collector			12,724,331	
Interest on investments		1,648	19,148	
Total additions	<u>367,868</u>	<u>526,935</u>	<u>12,746,479</u>	<u>1,730,788</u>
Total	<u>361,237</u>	<u>601,312</u>	<u>12,760,353</u>	<u>1,884,812</u>
DEDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others			12,754,561	
Deposits settled to:				
Sheriff's General Fund	68,387	48,272		488,788
Parish Council		102,888		
District Attorney		54,098		
Clerk of Court	4,217	17,027		
Indigent defender board		86,274		
Litigants	253,458			
Notaries, appraisers, etc.	14,848			
Louisiana Commission on Law Enforcement			7,066	
Judicial expense fund			18,733	
Inmate accounts: work release center jail				836,754
Other settlements	1,863	88,430		
Other reductions	<u>34,452</u>	<u>82,456</u>		
Total reductions	<u>301,542</u>	<u>417,323</u>	<u>12,760,353</u>	<u>1,408,932</u>
BALANCE AT END OF YEAR	\$ 1,712	\$ 20,293	\$ 5,172	\$ 262,681

<u>DEBIT</u> <u>ACCOUNT</u> <u>(DASH)</u>	<u>TOTAL</u>
\$ 8,120	\$ 311,157
	373,333
	50,450
	404,877
	572,888
333,944	1,864,889
	56,380
	12,734,333
	30,788
<u>333,388</u>	<u>12,549,161</u>
<u>341,468</u>	<u>12,888,322</u>
	12,754,581
	778,428
	188,000
	54,096
	21,324
	88,374
	252,458
	14,948
	7,606
	18,751
	921,754
87,730	97,730
	88,388
<u>151,358</u>	<u>287,102</u>
<u>328,828</u>	<u>12,491,841</u>
<u>\$ 32,485</u>	<u>\$ 322,161</u>

West Baton Rouge Parish Sheriff
 Port Allen, Louisiana

Schedule of Federal Financial Assistance
 For the Year Ended June 30, 1998

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>AMOUNT/ EXERCISES</u>
June 30, 1998		
United States Department of Justice Louisiana Commission of Law Enforcement River West Drug Task Force	14-579	\$ 10,400
United States Department of Justice Louisiana Commission of Law Enforcement Interdiction	14-579	\$ 10,357

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 30, 1998

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, 1998, and have issued my report thereon dated December 18, 1998. 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

Honorable Randall J. Andre'
December 16, 1998
Page 1

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.



RECEIVED

December 16, 1998

JAN 14 1999

Legislative Auditor:

ALBANY, MISSISSIPPI

I have audited the financial statements of the the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated December 16, 1998. 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. My audit of the financial statements as of June 30, 1998 resulted in an unqualified opinion.

SECTION I: SUMMARY OF AUDIT REPORTS:

a. Report on Internal Control and Compliance Material to the Financial Statements

1. There were no essential weaknesses reported.
2. There were no reportable conditions reported.
3. No instances of noncompliance material to the financial statements of the West Baton Rouge Parish Sheriff were disclosed during the audit.

b. Federal Awards

1. There are no major federal awards.

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

N/A

SECTION IV: MANAGEMENT LETTER

None