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MRS. FELICIA MARIE SHERRY
St. Francisville, Louisiana

General Purpose Financial Statements
and Independent Auditors' Report
As of and for the Year Ended June 30, 1988
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been provided to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: SEP 30 1988

WALT WILLIAM HARRIS GIBBFF
P.C. FARMERSVILLE, LOUISIANA

General Purpose Financial Statements
and Independent Auditors' Report
As of and For the Year Ended June 30, 1998
With Supplemental Information Schedules

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MAJOR & MORRISON

CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS
FEDERAL BUREAU OF INVESTIGATION
DEPARTMENT OF JUSTICE
CERTIFIED PUBLIC ACCOUNTANTS

Van W. BLAIR, CPA, PC
John L. MORRISON III, CPA, PC

INDEPENDENT AUDITORS' REPORT

Honorable W. B. DeLoe
West Feliciana Parish Sheriff
P O Drawer 1044
St. Francisville, Louisiana 70775

We have audited the accompanying general purpose financial statements of the West Feliciana Parish Sheriff as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the West Feliciana Parish Sheriff management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the West Feliciana Parish Sheriff, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with GOVERNMENT AUDITING STANDARDS, we have also issued our REPORT dated September 14, 1998 on our consideration of the West Feliciana Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted 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 foregoing 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 Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Major and Morrison
New Orleans, Louisiana
September 14, 1998

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE		FEDERARY FUND TYPE		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	AGENCY FUNDS	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT			
ASSETS AND OTHER DEBITS							
Assets:							
Cash and cash equivalents	\$ 312,470	\$ 875,338	\$ 0	\$ 0	\$ 0	\$ 1,187,808	
Investments, at cost	2,845,431	0	0	0	0	2,845,431	
Receivables	58,040	0	0	0	0	58,040	
Land, buildings, and equipment	0	0	805,384	0	0	805,384	
Other Debits							
Amount to be provided for retirement of general long-term obligations		0	0	0	4,788	4,788	
Total Assets	\$ 2,448,541	\$ 875,338	\$ 805,384	\$ 0	\$ 4,788	\$ 4,033,951	
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts and salaries payable	\$ 14,828	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,828	
Due to taxing bodies and others	0	875,338	0	0	0	875,338	
Compensated absences payable	24,215	0	0	0	0	24,215	
Capital leases payable	0	0	0	0	4,788	4,788	
Total Liabilities	39,043	875,338	0	0	4,788	1,019,169	
Equity and Other Credits:							
Investment in general fixed assets	0	0	805,384	0	0	805,384	
Fund balances:							
Unreserved - undesignated	2,408,698	0	0	0	0	2,408,698	
Total Equity and Other Credits	2,408,698	0	805,384	0	0	3,214,082	
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 2,448,541	\$ 875,338	\$ 805,384	\$ 0	\$ 4,788	\$ 4,033,951	

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERRIF
 New Roads, Louisiana
GOVERNMENTAL FUNDS

**Continued Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended June 30, 1998**

REVENUES	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
	\$	\$	\$
Ad valorem taxes	2,864,729	0	2,864,729
Intergovernmental revenues:			
State grants:			
State revenue sharing	64,786	0	64,786
State supplemental pay	60,185	0	60,185
Miscellaneous	28,063	0	28,063
Local	28,063	0	28,063
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	24,485	0	24,485
Civil and criminal fees	28,195	0	28,195
Court attendance	3,329	0	3,329
Feeding, transporting, and keeping prisoners	67,874	0	67,874
Other	18,368	0	18,368
Interest:	70,231	0	70,231
Miscellaneous	181,468	0	181,468
Total revenues	3,580,278	0	3,580,278
 EXPENDITURES			
Public safety:			
Personal services and related benefits	1,058,073	0	1,058,073
Operating services	261,240	0	261,240
Material and supplies	47,320	4,741	52,061
Travel and other charges	7,430	0	7,430
Capital outlay	168,670	0	168,670
Miscellaneous	785	0	785
Total expenditures	1,551,288	4,741	1,556,029
 EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,798,990	\$ (4,741)	\$ 1,794,249
 EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,798,990	\$ (4,741)	\$ 1,794,249
 FUND BALANCE AT BEGINNING OF YEAR	670,708	4,731	675,439
 FUND BALANCE AT END OF YEAR	\$ 2,489,898	\$ 0	\$ 2,489,898

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH Sheriff
St. Francisville, Louisiana
GOVERNMENTAL FUND-GENERAL FUND

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

REVENUES	VARIANCE		
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
Ad valorem taxes	\$5,000,000	\$2,584,729	\$(2,415,271)
Intergovernmental revenues:			
State grants:			
State revenue sharing	80,000	64,746	(15,254)
State supplemental pay	68,000	80,105	12,105
Miscellaneous	0	20,803	20,803
Local	18,000	28,000	10,000
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	10,000	24,485	14,485
Civil and criminal fees	15,000	25,118	11,118
Court attendance	1,000	3,325	2,325
Feeding, transporting, and keeping prisoners	50,000	67,074	17,074
Other	12,000	18,388	6,388
Interest	30,000	30,331	40,331
Miscellaneous	30,000	101,480	71,480
Total revenues	<u>\$2,384,000</u>	<u>\$2,286,370</u>	<u>\$97,630</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	\$1,170,000	\$1,858,033	\$718,033
Operating services	182,000	201,240	(118,240)
Material and supplies	80,000	67,370	12,780
Travel and other charges	18,000	7,400	10,600
Capital outlay	168,000	198,870	(48,870)
Miscellaneous	130,000	700	(28,282)
Total expenditures	<u>\$1,718,000</u>	<u>\$1,691,263</u>	<u>\$118,738</u>
EXCESS(DEFICIT) OF REVENUES			
OVER EXPENDITURES	\$1,564,000	\$1,708,090	\$204,090
FUND BALANCE AT BEGINNING OF YEAR	<u>500,000</u>	<u>668,708</u>	<u>\$14,708</u>
FUND BALANCE AT END OF YEAR	<u>\$2,100,000</u>	<u>\$2,408,098</u>	<u>\$278,098</u>

The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1968

INTRODUCTION

As provided by Article V, Section 37 of the Louisiana Constitution of 1904, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio law 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 curfew patrols and investigation and serves the residents of the parish through the establishment of neighborhood watch programs, providing 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 local forfeitures imposed by the district court.

1. NATURE OF SIGNIFICANT POLICIES

A. BASIS OF PREPARATION

The accompanying general purpose financial statements of the West Feliciana 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 Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 West Feliciana 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 criterion includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury 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 police jury.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority, but are fiscally dependent on the police jury.
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 police jury does not provide significant assistance to the sheriff which makes the sheriff fiscally independent of the police jury, the sheriff was determined not to be a component unit of the West Feliciana 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 governmental 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 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 Fund) and fiduciary (agency funds). These two funds are described as follows:

Governmental Fund

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:1402, is the principal fund of the sheriff's office and provides 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 transactions 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 Fund- B-S Education

This program was conducted with a contract entered into with the West Feliciana Sheriff and the Louisiana Commission on Law Enforcement. The fund was established to develop a parish B-S education unit.

WEST POLICEMAN PENSION BOARD
St. Louisville, Louisiana

Notes to the Financial Statements (Continued)

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are accounted in nature (agency 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 form of current financial resources measurement focus. 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:

Revenues

Federal and state entitlements which include state supplemental pay for detention and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 30. The taxes are generally collected in December, January, and February of the fiscal year.

Interest earnings on time deposits are recorded when the time deposits are returned and the interest is available. Interest on checking and money market accounts is recorded monthly when the interest is available.

Fueling, transporting, and maintenance of prisoners received is recorded monthly for services rendered during the month.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

WEST FELICIANA PARISH SHERIFF
81, Franklerville, Louisiana

Notes to the Financial Statements (Continued)

Other Financing Sources - Fund

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.

E. BUDGETS

The proposed budget for fiscal year June 30, 1988 was made available for public inspection on June 5, 1987. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal eleven days before the public hearing which was held at the West Feliciana Parish Sheriff's office on June 14, 1987 for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

Neither zero-based 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. (Zero-based 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.

F. ENCUMBRANCES

Encumbrance accounting is not employed by the Office of the West Feliciana Parish Sheriff.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and money market investments with original maturities of 90 days or less. Under state law, the sheriff may deposit with state banks incorporated under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

H. INVESTMENTS

Investments are limited by R.S. 33:280 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

WEST FELICIANA PARISH SHERIFF
St. Francisville, Louisiana

Notes to the Financial Statements(Continued)

In accordance with GAOB Statement No. 31, the sheriff reports investments in American bank, money market investments and participating interest-bearing investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of these investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

D. FIXED ASSETS

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

E. COMPENSATED ABSENCE

The sheriff's office has the following policy relating to vacation and sick leave:

Vacation Leave
One week vacation after one year of service.
Two weeks vacation after three years of service.

Sick Leave
At the Sheriff's discretion.

The sheriff's recognition and measurement criteria for compensated absence follows GAOB Statement No. 14 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as sick pay, upon termination or retirement.

F. FUND EQUITY

Reserves

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

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

MIKE DELIGDISA PARISH SHERIFF
97, Franklinville, Louisiana

Notes to the Financial Statements (Continued)

L. TOTAL COLUMN ON BALANCE SHEET

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

M. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Property Tax	8.43	8.43	Indefinite
Property Tax	8.73	1.50	December 31, 2000

The following are the principal taxpayers for the parish amounts expressed in thousands:

taxpayer	Type of Business	Assessed Valuations	Percentage of Total Assessed
Energy	Utility	6546,547,416	78.36%
Cajon Electric	Utility	16,185,884	6.12%
Crown Victoria	Paper	16,308,300	4.67%
INSCO	Utility	3,906,640	1.25%
State Electric	Utility	1,288,878	1.25%
		8763,311,334	88.54%

3. CASH AND CASH EQUIVALENTS

At June 30, 1999, the sheriff has cash and cash equivalents totaling \$3,247,884 as follows:

Demand deposits	\$	3,678
Interest Bearing Demand Deposits	\$3,244,206	
Total	\$3,247,884	

These deposits are stated at cost, which approximates market. Under state law, these deposits for the revolving fund business must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

WEST FELICIANA PARISH SHERIFF
25. Francineville, Louisiana

Notes to the Financial Statements

As June 30, 1988, the sheriff has \$3,098,159 in deposits/collected fund balances. These deposits are composed from \$200 by 2082,878 of Federal deposits insurance and \$3,098,251 of pledged securities held by the custodial bank in the name of the fiscal agent BANKERS TRUST COMPANY II.

Even though the pledged securities are considered Securititized Category 2 under the provisions of GASB Statement 3, Louisiana Revised Statute 28:1225 imposes a pledge requirement on the CUSTODIAL BANK to deliver and sell the pledged securities within 18 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. INVESTMENTS

Investments are categorized into three three categories of credit risk:

1. Insured or registered, or securities held by the sheriff or its agent in the sheriff's name
2. Registered and unregistered, with securities held by the counterpart's trust department or agent in the sheriff's name
3. Registered and unregistered, with securities held by the counterpart, or by its trust department or agent but not in the sheriff's name

As fiscal year-end, the sheriff's investment balances were as follows:

<u>Description</u>	<u>Carrying Amount</u>	<u>Market Value</u>
United States Treasury Bills	3,043,430	3,243,108

The investments are in the name of the West Feliciana Parish Sheriff and are held in the trust department of Custodial BANKERS selected by the West Feliciana Parish Sheriff. Because the investments are in the name of the Sheriff and are held by its agent, they are considered insured and registered, Category 1 in applying the credit risk of GASB modification section 154.164.

5. RECEIVABLES

The following is a summary of receivables at June 30, 1988:

	General
	<u> </u>
Accounts Receivable	870,440

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Buildings and Equipment</u>
Balance at June 30, 1987	1444,405
Additions	800,177
Deletions	(51,582)
Balance at June 30, 1988	<u>2272,999</u>

WEST POLYCIANA PARISH SHERIFF

St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

7. PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$600 per month, and who were between the ages of 18 and 55 at the time of obligated employment are required to participate in the System. Employees are eligible to retire at or after age 50 with at least 10 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 10 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. From 1977 to 1988, the System increased the normal rate by 0.25 percent for all service rendered on or after January 1, 1980. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or related months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may collect at an earlier age 50 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 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 or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 8188, Monroe, Louisiana 71209, or by calling (504) 388-3381.

FUNDING POLICY. Plan members are required by state statute to contribute 5.7 percent of their annual covered salary and the West Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.8 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax points of each parish and funds as required and available from insurance premium taxes. The contributory requirements of plan members and the West Feliciana Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:120, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuations for the prior fiscal year. The West Feliciana Parish Sheriff's contributions to the System for the years ending June 30, 1988, 1989, and 1990, were \$27,212, \$33,826, and \$28,212, respectively, equal to the required contributions for each year.

8. OTHER POST-EMPLOYMENT BENEFITS

The West Feliciana 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 payments are paid by the retired employee. The Sheriff reimburses the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due, which was \$4,700 for the year ending June 30, 1990.

WEST POLK COUNTY, IOWA
St. Francisville, Louisiana

Notes to the Financial Statements (Continued)

9. COMPENSATED ABSENCE

At June 30, 1998, employees of the Sheriff have accumulated and vested \$24,214 of employee leave benefits, which was computed in accordance with GARR Certification OAR, 611 of this amount is reported as an obligation of the General Fund.

10. LEASES

The Sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. The Sheriff currently has a capital lease on a copier that includes a purchase option at the end of the lease for \$1. The following is an analysis of capital leases:

Type	Recorded Amount
Equipment	\$ 4,504

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1998, are tabulated as follows:

Fiscal year	Equipment
1998	\$1,207
2000	1,200
2001	1,200
2002	597
Total minimum lease payments	<u>4,204</u>
Less: initial representing interest	<u>\$1,600</u>
Present value of net minimum lease payments	<u>\$2,604</u>

11. CHANGES IN DEFERRED TAX BALANCES

See supplemental information Schedule of Changes in Balance Due to Taxing Bodies and Others.

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Capital Leases
Long-term obligations payable July 1, 1997	\$ 0
Additions	<u>\$4,189</u>
Long-term obligations payable June 30, 1998	<u>\$4,189</u>

13. TAXES PAID UNDER PROTEST

The detailed balances due to taxing bodies and others in the agency fund at June 30, 1998, as reflected on the Detailed Balance Sheet, include \$644,087 of taxes paid under protest, plus interest earned on date on the investments of these funds, totaling \$18,788. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

WEST FALCONGAM, PARISH SHERIFF
St. Francisville, Louisiana

Notes to the Financial Statements

14. LITIGATION AND CLAIMS

On June 30, 1988, the Sheriff is involved in seven lawsuits and no asserted claims. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the current year was \$0.00.

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

Certain operating expenditures of the Sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Expenditures

1. Maintenance of jail.
2. Various utilities.

SUPPLEMENTAL INFORMATION SUMMARY

MERT POLICEMA DEPTER SHERIFF
St. Francisville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Year Ended June 30, 1968

DEPARTMENTAL FUND FUND - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and attachments. It also accounts for collections of bonds, fines and costs, and payment of those collections to the recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 23 of the Louisiana Constitution of 1874, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute those taxes and fees to the appropriate taxing bodies.

FINE ACCOUNT

The fine account is used to deposit funds held for judicial penalties as imposed by judges. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

ENTERTAINMENT FUND

Handing machines of cokes, candy, and cigarettes is jail for use by prisoners, create a profit from sales and commissions. These funds are used to benefit various recreational needs of prisoners.

WEST PELICANAS PARISH SHERIFF
 24 - Franklenville, Louisiana
 FISCAL YEAR FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1988

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINES FUND	CAMTEEN FUND	TOTAL
ASSETS					
Cash and cash equivalents	\$ 38,777	\$ 983,000	\$ 37,524	\$ 4,698	\$ 1,063,999
TOTAL ASSETS	<u>\$ 38,777</u>	<u>\$ 983,000</u>	<u>\$ 37,524</u>	<u>\$ 4,698</u>	<u>\$ 1,063,999</u>
LIABILITIES					
Due to taxing bodies and others	38,777	983,000	37,524	4,698	1,063,999
TOTAL LIABILITIES	<u>\$ 38,777</u>	<u>\$ 983,000</u>	<u>\$ 37,524</u>	<u>\$ 4,698</u>	<u>\$ 1,063,999</u>

WEST CALCIANA PARISH SHERIFF
St. Francisville, Louisiana
FISCALARY FUNDS - AGENCY FUNDS

**Schedule of Charges in Balance Due
 to Taming Bodies and Officers
 For the Year Ended June 30, 1988**

	TAX					TOTAL
	SHERIFFS FUND	COLLECTOR FUND	FINES FUND	DAWTEEN FUND	FORFEITURE FUND	
BALANCE AT BEGINNING OF YEAR	\$ 7,648	\$ 48,070	\$ 27,800	\$ 4,788	\$ 3,983	\$ 92,329
ADDITIONS						
Deposits:						
Sheriff's Salary	\$ 158,272					\$ 158,272
Bonds	48,900					48,900
Fines and Costs			40,881			40,881
Gratuities	98,764					98,764
Other deposits				4,888	0	4,888
Taxes, fees, etc., paid to tax collector interest		17,209,681				17,209,681
	632	28,829	674	0	0	29,871
Total additions	\$ 382,568	\$ 17,238,511	\$ 41,555	\$ 4,888	\$ 0	\$ 17,667,522
Total	\$ 390,216	\$ 17,286,581	\$ 68,889	\$ 6,742	\$ 9,883	\$ 17,677,279
DEDUCTIONS						
Taxes, fees, etc., distributed to taming bodies and others		\$ 16,381,279			\$ 6,800	\$ 16,388,079
Deposits settled to:						
Sheriff's General Fund	20,850		380			20,850
Clerk of Court	10,168					10,168
Attorneys, appraisers, etc.	288,858					288,858
Other settlements	39,278		38,919			78,197
Other reductions:						
Purchases - merchandise				6,734		6,734
Total reductions	\$ 358,954	\$ 16,381,279	\$ 37,769	\$ 6,734	\$ 6,800	\$ 16,789,536
BALANCE AT END OF YEAR	\$ 31,262	\$ 95,307	\$ 31,120	\$ 4,008	\$ 3,083	\$ 95,720

MAJOR & MORRISON
CERTIFIED PUBLIC ACCOUNTANTS

Two P. MAJOR, CPA, SO
JOHN L. MORRISON III, CPA, FC

MEMBERS:
AMERICAN INSTITUTE OF
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SOCIETY OF MASSACHUSETTS
CERTIFIED PUBLIC ACCOUNTANTS

**MEANS OF COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Franklin W. M. Smith
East Feliciana Parish Sheriff
P O Box 1049
St. Francisville, Louisiana

We have audited the general purpose financial statements of the West Feliciana Parish Sheriff, as of and for the year ended June 30, 1998 and have issued our report thereon dated September 14, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the West Feliciana Parish Sheriff's general purpose financial statements are free of material misstatements, we performed tests of 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the West Feliciana Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and NOT to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we considered to be a reportable condition. Reportable conditions include matters relating to our activities relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the West Feliciana Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying Corrective Action Plan for Current Year Audit Findings on item No-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does NOT reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. Our consideration of the internal control over financial reporting would NOT necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the West Feliciana Parish Sheriff.

This report is intended for the information of the West Feliciana Parish Sheriff, Federal auditing agencies, pass-through entities, and the legislative authority. However, this report is a matter of public record and its distribution is not limited.

Major & Morrison
New Orleans, Louisiana
September 18, 1999

Major & Morrison

MEET FELICIANE PARSONS SHERIFF
St. FERDINAND, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

SECTION I - SUMMARY OF SECTION'S FINDINGS

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	<u> </u> Yes <u> </u> No
Reportable conditions identified and considered to be material weaknesses?	<u> </u> Yes <u> </u> No none reported
Noncompliance material to financial statements exists?	<u> </u> Yes <u> </u> No

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding #B-1

Criteria: For CONTROL purposes, any two functions are incompatible if the same person can both perpetrate and conceal errors or irregularities in the normal course of that person's duties.

Condition: During the course of the audit we noted the lack of segregation of duties in processing cash transactions.

Effect: The condition noted above increases the risk of a misstatement or misappropriation of funds and increases the risk of errors in the recording of transactions.

Cause: Lack of segregation of duties which permits control to be determined over the accounting records by a person who also handles cash transactions without intervention by another person.

Recommendation: We recommend that steps be taken to segregate duties in processing cash transactions.

Management's Response: Because of limited accounting personnel total segregation of accounting duties will not be possible or most beneficial. However, management will revise accounting procedures and make internal control improvements that are practical.

WEST PELICANAS PARISH DISTRICT
St. Francisville, Louisiana

Summary Schedule of Final Audit Findings
For the Year Ended June 30, 1998

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
1st Cont 81	FY97	Lack of segregation.	Partially	Make more effective improvements.

MISS DELICIANA PARSON SHERIFF
St. Francisville, Louisiana

Corrective Action Plan for
Current Year Audit Findings
For the Year Ended June 30, 1998

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion</u>
98-3	Lack of segregation.	Management will review accounting procedures and make gradual internal control improvements.	G. Beckel	Ongoing