

BOSCHER PARISH SEWER
Baton Rouge, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules**

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the Auditor, 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: **OCT 27 1999**

**VERNON R
COON**
LEGISLATIVE AUDITOR

BOSSIER PARISH SHERIFF
Benton, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedules**

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Independent Auditor's Report

HONORABLE LARRY C. DIEN
BOSSIER PARISH SHERIFF
Baton, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Sheriff, as of June 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossier Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government 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 general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossier Parish Sheriff as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

VERNON COON
Chartered Accountant
BOSSIER PARISH SHERIFF
Baton, Louisiana

VERNON COON
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Baton, Louisiana

VERNON COON
Chartered Accountant
BOSSIER PARISH SHERIFF
Baton, Louisiana

VERNON COON, INC.
3001 WOODLAND
LAFAYETTE, LOUISIANA 70503
PHONE 337-282-2122
FAX 337-282-2122
LAFAYETTE, LOUISIANA
P.O. BOX 204 70502

BOSSIER PARISH SHERIFF
Bossier, Louisiana
Independent Auditor's Report,
June 30, 1999

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Bossier Parish Sheriff. Such information, except for the schedule on the Year 2000 issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 22 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that Bossier Parish Sheriff is or will be year 2000 compliant, that the Bossier Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which Bossier Parish Sheriff does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards and OMB Circular A-133, I have also issued reports dated October 5, 1999, on the Bossier Parish Sheriff's schedule of federal financial assistance, compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control.


West Monroe, Louisiana
October 5, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

MOORE PARISH STORIES
Beulah, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FUND TYPE - AGENCY FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL DOLLARS (000)
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$1,333,217	\$715,899		\$2,049,116
Investments	1,524,949			1,524,949
Receivables	338,952			338,952
Inventory		4,148		4,148
Land, buildings, vehicles, other furnishings, and equipment			\$4,496,233	4,496,233
TOTAL ASSETS AND OTHER DEBITS	\$3,197,118	\$730,049	\$4,496,233	\$8,423,400
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$91,323			\$91,323
Payroll deducts payable	13,062			13,062
Due to taxing bodies and others		\$730,009		730,009
Total Liabilities	\$114,385	\$730,009	NONE	\$84,414
Fund Equity:				
Investment in general fixed assets			\$4,496,233	4,496,233
Fund balance -				
Unreserved - undesignated	3,082,743			3,082,743
Total Fund Equity	3,082,743	NONE	4,496,233	7,588,976
TOTAL LIABILITIES AND FUND EQUITY	\$3,197,118	\$730,049	\$4,496,233	\$8,423,400

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF
 Bossier, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$3,380,368	\$3,447,444	\$67,076
Intragovernmental revenues:			
Federal grants	328,784	339,921	11,137
State grants:			
State revenue sharing (net)	350,000	371,543	21,543
State supplemental pay	360,000	409,614	79,614
Other	669,883	688,595	29,712
Local funds	131,500	169,591	38,091
Fees, charges, and commissions for services:			
Civil and criminal fees	667,773	787,997	120,224
Commissions on licenses and taxes	70,568	49,525	(21,043)
Court assistance	14,000	14,250	3,250
Transportation of prisoners	43,000	59,385	16,385
Feeding and keeping of prisoners	1,115,000	1,379,175	264,175
Tax notices, etc	29,550	45,303	20,353
Gauging boats	520,000	531,653	11,653
Probation supervision fees	228,000	282,215	54,215
Other	134,330	180,154	25,824
Use of money and property	94,450	128,839	34,389
Miscellaneous	13,925	36,823	2,898
Total revenues	<u>7,643,720</u>	<u>8,423,684</u>	<u>779,964</u>
EXPENDITURES			
Current - public safety:			
Personal services and related benefits	3,323,310	3,164,183	159,207
Operating services	685,430	680,380	15,170
Materials and supplies	626,475	664,896	(38,421)
Travel and other charges	46,650	44,476	2,174
Debt service	12,000	1,224	93,876
Capital outlay	407,750	485,901	(78,151)
Total expenditures	<u>7,111,615</u>	<u>7,043,960</u>	<u>67,655</u>

(Continued)

Statement B

FOSTER PARISH SHERIFF

Denton, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	BUDGET	ACTUAL	VARIANCE (IN FAVOR OF) (UNLESS OTHERWISE NOTED)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$532,108	\$1,382,124	\$850,016
OTHER FINANCING SOURCES (Uses)			
Compensation from less-managed asset	14,000	31,546	(2,984)
Sale of assets	21,000	21,389	389
Total other financing sources (uses)	<u>35,000</u>	<u>52,935</u>	<u>(2,815)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	567,108	1,435,059	847,204
FUND BALANCE AT BEGINNING OF YEAR	<u>576,037</u>	<u>1,678,434</u>	<u>1,152,397</u>
FUND BALANCE AT END OF YEAR	<u>\$1,093,132</u>	<u>\$3,053,743</u>	<u>\$1,999,611</u>

Continued)

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF
Denon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1999

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bossier Parish Police Jury 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:

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

- 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.
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 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 Bossier Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing service to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others.

The sheriff's current operations require the use of governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Type -

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax. Other sources of revenue include contributions 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.

Fiduciary Fund Type - Agency Funds

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

C. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. All fixed assets are valued at historical cost, except donated fixed assets, which are valued at their fair market value. No depreciation has been provided on

BOSSIER PARISH SHERIFF

Baton, Louisiana

Notes to the Financial Statements (Continued)

general fixed assets. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the General Fund.

Long-term debt, such as capital lease purchases, expected to be financed from the General Fund is reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the General Fund when due.

II. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1094 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Interest income on demand deposits is recorded at the end of each month when the interest has been earned and credited by the bank to the sheriff's account. Interest on time deposits is recorded when the time deposit has matured and the interest is available.

Substantially, all other revenues are recorded when they become available to the sheriff. Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services are treated as receivable to accrual.

Expenditures

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

Other Financing Sources

Proceeds from the sale of fixed assets and compensation from loss or damaged assets are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Bossier Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Unencumbered accounting is not utilized.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

BOSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

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 principal offices in Louisiana. At June 30, 1998, the sheriff has cash (book balances) totaling \$2,059,116, as follows:

Demand deposits	\$1,600,903
Petty cash	1,698
Time deposits	<u>448,563</u>
Total	<u>\$2,059,116</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 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is certified acceptable to bank parties. Cash and cash equivalents (book balances) at June 30, 1998, are accrued in total as follows:

Bank balances	<u>\$2,587,493</u>
Federal deposit insurance	\$879,408
Pledged securities (uncollateralized)	<u>2,879,200</u>
Total	<u>\$6,346,101</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification 420.106; however, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

G. INVESTMENTS

Under state law, the sheriff may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 1999, the sheriff had investments in the Louisiana Asset Management Pool of \$1,524,949, stated at cost, which approximates market.

In accordance with GASB Codification 150.165 the investment in LAMP at June 30, 1999, is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

II. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Law enforcement district	5.55	7.63	NONE
Special operations and detention center	5.50	5.88	NONE

The difference between the authorized and levied millage is the result of the assessment of taxable property required by Article 7, of the Louisiana Constitution of 1974.

I. VACATION AND SICK LEAVE

After one year of service, employees receive two weeks of noncumulative vacation

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

leave. After ten years of continuous service, employees receive one additional day of vacation per year until the number of vacation days reaches the maximum of fifteen days annually. Employees are allowed up to twelve days noncumulative sick leave per calendar year. At June 30, 1999, there are no accumulated and vested benefits relating to vacation and sick leave which require accrual or disclosure.

J. RISK MANAGEMENT

The sheriff is exposed to various risks of loss related to law enforcement liability; acts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the sheriff maintains commercial insurance policies covering: automobile liability; general liability; commercial crime; law enforcement; public officials liability; and worker's compensation and employee's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

K. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$138,952, at June 30, 1999, are as follows:

Class of receivables**Intragovernmental revenues:**

Federal grants	\$69,628
State funds	116,088
Local funds	2,637
Fees, charges, and commissions for services	138,006
Reimbursements	18,322
Others	2,301
Total	<u>\$138,952</u>

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended June 30, 1999, follows:

	Balance July 1, 1998	Adjustment	Additions	Deletions	Balance June 30, 1999
Land	350,480				538,400
Buildings	25,787		958,250		984,037
Vehicles	1,735,762	(563,673)	5389,511	(5,189,288)	1,792,312
Office furniture and equipment	520,929	46,684	41,969	(151,904)	467,678
Law enforcement weapons and equipment	479,652	376,640	74,005	(13,438)	916,859
Seized assets adjudicated by district court	40,234				40,234
Construction in progress	958,350			958,350	80990
Grant funds and other	235,048	(27,388)	80,687	(20,854)	267,514
Total	<u>\$4,853,192</u>	<u>\$372,303</u>	<u>\$1,644,292</u>	<u>\$(4,333,086)</u>	<u>\$4,496,701</u>

During the year ended June 30, 1999, construction costs of \$958,350 for the Bossier City substation were transferred from construction in progress to buildings. The adjustment column represents changes in the various categories based on a physical inventory of fixed assets conducted during the year.

4. PENSION PLAN

Substantially all employees of the Bossier 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 \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1993 increased the accrual rate by 0.25 percent for all service rendered on

BOSSIER PARISH SHERIFF

Benton, Louisiana

Notes to the Financial Statements (Continued)

on after January 1, 1980). 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 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 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 3163, Monroe, Louisiana 71220, or by calling (318) 382-3160.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Bossier Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 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 rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Bossier 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 Bossier Parish Sheriff's contributions to the System for the years ended June 30, 1999, 1998, and 1997 were \$216,328, \$200,025, and \$216,654, respectively, equal to the required contributions for each year.

5. OTHER POSTEMPLOYMENT BENEFITS

The Bossier 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 jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expense when the monthly premiums are due. The sheriff's cost of benefits provided to employees and retirees was \$481,367 for the year ended June 30, 1999. The cost of active benefits for 1999 totaled \$28,943.

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

6. DEPOSITS DUE OTHERS

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

	Balance at June 30, 1995	Additions	Reductions	Balance at June 30, 1999
Agency Funds:				
Tax collector	\$87,752	\$31,634,545	\$31,589,785	\$32,592
Civil	177,390	2,824,356	2,829,851	182,725
Criminal	932,348	2,806,000	2,813,421	924,927
Inmate	10,585	176,858	176,457	10,986
Commissary	82,619	119,968	83,778	118,809
Total	<u>\$491,694</u>	<u>\$35,571,727</u>	<u>\$35,703,492</u>	<u>\$750,039</u>

7. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the changes in long-term debt during the year:

Long-term debt payable at June 30, 1995	\$1,334
Deductions	<u>(1,334)</u>
Long-term debt payable at June 30, 1999	<u>NONE</u>

In April, 1994, the sheriff entered into a 60-month installment agreement for a computer printer. The agreement expired March, 1999. Debt service payments were made from the General Fund.

8. LITIGATION AND CLAIMS

At June 30, 1999, the Bossier Parish Sheriff is involved in several lawsuits and claims which are either adequately covered by liability insurance or, in the opinion of legal counsel, will not result in any liability to the sheriff.

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

The Bossier Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4713, is paid by the Bossier Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEDULES

BOSSIER PARISH SHERIFF
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1999

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil sales, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection and settlement of fines, bonds, and forfeitures levied by the district court and settlement of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and are payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the jail and the detention center.

BOSSIER PARISH SHERIFF
Bossier, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Comparing Balance Sheet, June 30, 1999

	TAX COLLECTION FUND	CIVIL FUND	CRIMINAL FUND	DORMITORY FUND	CORRECTORIAL FUND	TOTAL
ASSETS						
Cash	\$312,592	\$182,725	\$94,927	\$10,598	\$114,669	\$715,499
Inventory					4,140	4,140
Total assets	<u>\$312,592</u>	<u>\$182,725</u>	<u>\$94,927</u>	<u>\$10,598</u>	<u>\$118,809</u>	<u>\$730,659</u>
LIABILITIES						
Due to taxing bodies and others	<u>\$312,592</u>	<u>\$182,725</u>	<u>\$94,927</u>	<u>\$10,598</u>	<u>\$118,809</u>	<u>\$730,659</u>

BASSIER PARISH SHERIFF
Bossier, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 1999

	FAR COLLECTOR FUND	CIVIL FUND	CORONER FUND	POLICE FUND	COMMISSARY FUND	TOTAL
UNDEVELOPED BALANCES AT BEGINNING OF YEAR	<u>167,733</u>	<u>31,713,890</u>	<u>110,248</u>	<u>218,580</u>	<u>102,618</u>	<u>312,683</u>
ADDITIONS						
Ad valorem taxes						28,683,989
Current year	28,661,985					28,661,985
Prior year	21,814					21,814
Present taxes	241,296					241,296
State revenue sharing	1,932,209					1,932,209
Spontaneous licenses	280,688					280,688
Penalty licenses	3,715					3,715
Interest on:						
Checking accounts	42,000					42,000
Borrowing taxes	29,842					29,842
Prior year taxes	2,131					2,131
Present taxes	3,292					3,292
Merchandise sales		1,818,957				1,818,957
Births, First and Last			2,000,000			2,000,000
Contributions		205,518				205,518
Subscriptions	192,221					192,221
Refunds	194,120					194,120
Other additions	52,844	8,925		176,458	119,568	341,835
Total additions	<u>31,002,532</u>	<u>2,034,396</u>	<u>2,006,000</u>	<u>176,458</u>	<u>119,568</u>	<u>33,991,152</u>
Total	<u>31,170,265</u>	<u>2,043,292</u>	<u>2,108,548</u>	<u>187,416</u>	<u>202,242</u>	<u>32,752,063</u>
DEDUCTIONS						
Louisiana Dept. of Wildlife and Forestry	100,734					100,734
Louisiana Dept. of Agriculture & Forestry	15,084					15,084
Louisiana Tax Commission	4,964					4,964
Louisiana Comm. on Law Enforcement			30,534			30,534
Bossier Parish:						
Autumn	1,734,650					1,734,650
Sheriff's General Fund	3,891,275	285,349		800,000		4,967,064
Police jury	4,588,850			645,871		5,234,721
School board	11,865,672					11,865,672
Clark of court	2,304	216,480		201,000		529,784
Red River Waterworks	845,496					845,496
Fire protection districts	1,207,654					1,207,654
North Bossier Lower District	882,029					882,029
North Bossier Average	2,968					2,968
Cypress Bend, Bayou Recreation and Water Conservation District	330,840					330,840
Ambulance District	541,150					541,150

(Continued)

BOSSIER PARISH SHERIFF

Bossier, Louisiana

SPECIALTY FUND-TYPE - AGENCY FUNDS

Containing Schedule of Changes in Balances

Due to Taxing Bodies and Others, etc.

	TRF COLLECTOR FUND	CYCL FUND	CRIMINAL FUND	DOMESTIC FUND	COMBINARY FUND	TOTAL
DEDUCTIONS (Cont'd.)						
Booster Funds (Cont'd.)						
City of Bossier			\$9,487			9,487
Town of Bossier			4,895			4,895
Town of Haughton			8,348			8,348
Town of Plain Dealing			91			91
Carroll/Bossier Port Commission	\$621,650					621,650
Twenty-sixth Judicial District						
District attorney		\$1,032,622				1,032,622
Judge's fund			79,277			79,277
Judicial defender board			215,890			215,890
Prison fund	\$88,534					88,534
Rylands, subscriptions, etc.	793,896					793,896
North Louisiana Crime Lab			188,466			188,466
Attorneys, Higgins, etc.			152,747			152,747
Louisiana Traumatic Head and Spinal Cord Injury			32,873			32,873
Other subsidies	3,447	784,700	238,856	\$736,457	\$83,778	746,000
Total subsidies	<u>31,385,305</u>	<u>3,835,811</u>	<u>3,831,641</u>	<u>178,481</u>	<u>83,778</u>	<u>38,284,816</u>
UNRECORDED BALANCES AT END OF YEAR - DUE TO TAXING BODIES AND OTHERS	<u>3571,591</u>	<u>3481,716</u>	<u>584,877</u>	<u>343,886</u>	<u>3418,888</u>	<u>3730,008</u>

(Continued)

BOSSIER PARISH SHERIFF
Benton, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended June 30, 1999

YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Bossier Parish Sheriff has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the sheriff's office. The sheriff has identified the financial reporting and tax collection systems as requiring year 2000 remediation. Replacements of noncompliant computers and upgrading of software programs will be completed prior to December 31, 1999.

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 cannot assure that the sheriff is or will be Year 2000 ready, that the sheriff's remediation efforts will be successful in whole or part, or that parties with whom the sheriff does business will be year 2000 ready.

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

BOSSIER PARISH SHERIFF Baton Rouge, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Sheriff, a component unit of the Bossier Parish Police Jury, as of and for the year ended June 30, 1999 and have issued my report thereon dated October 5, 1999. 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 Bossier 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 amounts. However, providing an opinion on compliance with these 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 Bossier 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 amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

VERNON R. COON
CERTIFIED PUBLIC ACCOUNTANT

OFFICE OF CERTIFIED
PUBLIC ACCOUNTANTS
BOSSIER PARISH SHERIFF
AUDITORS

OFFICE OF CERTIFIED
PUBLIC ACCOUNTANTS
BOSSIER PARISH SHERIFF
AUDITORS

140 PROFESSIONAL BLDG.
SUITE 2000
LAKECHARME, LOUISIANA 70701
PHONE 848-6454
FAX 848-6454
E-MAIL VCOON@BOSSIERPARISHLA.SHERIFFS.COM

BOSSIER PARISH SHERIFF
Denon, Louisiana
**Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting,
June 30, 1999**

This report is intended solely for the information and use of the Bossier Parish Sheriff, management of the sheriff's office, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
October 5, 1999



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

BOSSIER PARISH SHERIFF
Bossier, Louisiana

Compliance

I have audited the compliance of the Bossier Parish Sheriff with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements* that are applicable to its major federal programs for the year ended June 30, 1999. The Bossier Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the Bossier Parish Sheriff. My responsibility is to report an opinion on the Bossier Parish Sheriff's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Bossier Parish Sheriff's compliance with these requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Bossier Parish Sheriff's compliance with these requirements.

VERNON R. COON
REGISTERED ACCOUNTANT

VERNON R. COON
CERTIFIED PUBLIC
ACCOUNTANT

VERNON R. COON
REGISTERED
ACCOUNTING, AUDITING,
AND FINANCIAL SERVICES

VERNON R. COON, INC.
1000 N. HIGHWAY 103
SUITE 200
BOSSIER, LOUISIANA 70604
PHONE 848-8241
FAX 848-8241

BOSSIER PARISH SHERIFF

Benton, Louisiana

**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
June 30, 1999**

In my opinion, the Bossier Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of the Bossier Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Bossier Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OIG's Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Bossier Parish Sheriff, management of the sheriff's office, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


West Monroe, Louisiana
October 5, 1999

BOSSIER PARISH SHERIFF
Bossier, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bossier Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Bossier Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over financial reporting.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs of the Bossier Parish Sheriff expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs of the Bossier Parish Sheriff are reported.
7. The following programs were tested as major programs:
 - CFDA 16.562
Radio Encryption
 - CFDA 16.579:
Organized Crime/Narcotic Program
Intelligence Unit
K-9 Narcotics Unit
Street Sales Disruption
Youth Gang Prevention
Narcotic Offender Intensive Supervision
8. The threshold for distinguishing type A and B programs was \$300,000.
9. The Bossier Parish Sheriff was not determined to be a low risk auditee.

(Continued)

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Schedule of Findings and Questioned Costs, Etc.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statements audit.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

(Continued)

BOONER PARSONS SHERIFF
Breton, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

FEDERAL GRANTOR PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	GRANT NUMBER	DOLLAR EXPENDITURES
United States Department of Justice			
Direct Program - Local Law Enforcement			
Block Grant (Radio Encryption)	36.392	96-LJFV3-0899	\$67,977
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Organized Crime/Narcotic Program (NOC1)	36.379	1998-1-008	25,826
Intelligence Unit (NOC1)	"	1998-1-005	17,712
K-9 Narcotics Unit	"	1998-1-006	14,771
Street Sales Distribution (SLED)	"	1998-1-009	11,925
Youth Gang Prevention (YGP)	"	1998-1-024	26,232
Narcotic Offender Intensive Supervision (NOIS)	"	1998-1-026	2,746
Narcotic Offender Intensive Supervision (NOIS)	"	1998-1-016	19,216
Domestic Violence Investigation:			
Bussler Effort Against Domestic Abuse (BEADA)	16.588	M99-1-000	15,242
Bussler Effort Against Domestic Abuse (BEADA)	"	M97-1-000	17,827
Total Department of Justice			<u>279,574</u>
Federal Emergency Management Agency -			
Passed through Louisiana Department of Military Affairs - Emergency Management			
	83.544	045-99005-02	\$0,872
Federal Highway Administration -			
Passed through Louisiana Dept. Of Public Safety and Corrections - Highway Safety Commission:			
Bussler Accident Reduction Effort (BARE)	20.600	9030	13,811
Bussler Accident Reduction Effort (BARE)	"	9030	55,564
Total Federal Highway Administration			<u>69,375</u>
Total Federal Financial Assistance			<u>\$379,949</u>

Notes: The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting.

BOSSIERE PARISH SHIFFOUFF
Bossier, Louisiana

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

There were no audit findings reported in the audit for the year ended June 30, 1998.