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Release Date NOV 1 1 1998

**VERNON R
COON**
LEGISLATIVE PUBLIC ACCOUNTANT

BOSSIER PARISH SHERIFF
Benton, Louisiana

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

BOSSIER PARISH SHERIFF
Bossier, Louisiana

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

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Independent Auditor's Report

WARREN AMERICAN
INSTITUTE OF ACCOUNTS
PUBLIC ACCOUNTANTS

SOCIETY OF ACCOUNTS
CERTIFIED PUBLIC
ACCOUNTANTS

FRANCHISE LIMITED BY
NATIONALITY
MEMBERSHIP, SERVICE
AND FINANCIAL STATEMENTS

HONORABLE LARRY C. DEEN
BOSSIER PARISH SHERIFF
Brenna, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Sheriff, as of June 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes 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, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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BOSSIER PARISH SHERIFF
Bossier, Louisiana
Independent Auditor's Report
June 30, 1998

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

In accordance with Government Auditing Standards, I have also issued reports dated October 18, 1998, on the Bossier Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control over financial reporting.



Wren Monroe, Louisiana
October 19, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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BOZEMAN PARCEL SERVICE
Bozeman, Montana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUND	SOCIETY SERVICE GENERAL FUND	GENERAL LONG-TERM FUND	TOTAL COMBINATION
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$1,657,834	547,140			\$1,894,974
Investments	500,480				500,480
Receivables	251,277				251,277
Due from other funds	1,500				1,500
Inventory		4,710			4,710
Land, buildings, vehicles, other furnishings, and equipment			\$4,851,162		4,851,162
Amount to be provided for retirement of general long-term debt				\$1,124	1,124
TOTAL ASSETS AND OTHER DEBITS	\$2,791,094	\$601,850	\$4,851,162	\$1,124	\$8,245,230
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$101,418				101,418
Payroll debits payable	14,245				14,245
Due to other funds		\$1,500			1,500
Due to other bodies and others		460,694			460,694
Legal portions payable				\$1,124	1,124
Total Liabilities	\$115,663	462,194	\$0,000	\$1,124	578,981
Fund Equity:					
Investment in general fund assets			\$4,851,162		4,851,162
Fund balances -					
Unassigned	1,675,431				1,675,431
Total Fund Equity	1,675,431	\$0,000	\$4,851,162	\$0,000	\$6,526,593
TOTAL LIABILITIES AND FUND EQUITY	\$1,791,094	\$601,850	\$4,851,162	\$1,124	\$8,245,230

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF
 Denon, 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, 1998

	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$3,133,000	\$3,188,900	\$55,900
Intergovernmental revenues:			
Federal grants	93,600	236,325	179,725
State grants:			
State revenue sharing (net)	295,000	311,790	16,790
State supplemental pay	325,000	464,691	79,691
Other	100,500	188,590	88,090
Local funds	139,200	196,962	57,762
Fees, charges, and commissions for services:			
Civil and criminal fees	609,890	735,636	95,746
Commissions on licenses and taxes	43,285	47,740	4,457
Court attendance	12,000	13,692	1,692
Transportation of prisoners	30,000	35,482	5,482
Feeding and keeping of prisoners	997,881	1,043,877	46,006
Tax notices, etc	56,550	164,414	47,864
Other	914,632	873,724	(40,908)
Use of money and property	83,330	115,290	31,960
Miscellaneous	55,830	134,246	58,416
Total revenues	<u>8,881,638</u>	<u>7,605,091</u>	<u>(1,276,547)</u>
EXPENDITURES			
Current:			
Public safety:			
Personal services and related benefits	4,606,265	3,004,277	(980,292)
Operating services	1,340,966	658,712	(682,254)
Materials and supplies	605,442	668,670	(63,228)
Travel and other charges	58,250	54,364	3,746
Debt service	22,000	21,392	608
Capital outlay	974,155	989,821	(15,666)
Total expenditures	<u>7,602,128</u>	<u>7,588,676</u>	<u>13,452</u>

(Continued)

BOSSIER PARISH SHERIFF

Bossier, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE PAYABLE /RECEIVABLE</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$1,025,480)	\$211,355	\$1,247,835
OTHER FINANCING SOURCES (Used)			
Compensation from loss/damaged assets	4,000	1,072	4,072
Operating transfers out		(58,500)	(58,500)
Total other financing sources (used)	<u>4,000</u>	<u>(56,428)</u>	<u>(52,428)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,021,480)	154,927	1,132,407
FUND BALANCE AT BEGINNING OF YEAR	<u>1,547,507</u>	<u>1,547,507</u>	<u>NONE</u>
FUND BALANCE AT END OF YEAR	<u>\$526,027</u>	<u>\$1,678,434</u>	<u>\$1,132,407</u>

Continued)

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF
 Bossier, Louisiana
PROPRIETARY FUND TYPE -
EMPLOYEE INSURANCE BENEFITS INTERNAL SERVICE FUND

Statement of Revenues, Expenses and Changes in Retained Earnings
 For the Year Ended June 30, 1998

OPERATING REVENUES	
Interest	\$178
Other	19
Total operating revenues	<u>197</u>
OPERATING EXPENSES	
Benefits paid	172,884
Other operating expenses	300
Total operating expenses	<u>174,184</u>
OPERATING INCOME (Loss)	<u>(17,000)</u>
NON-OPERATING REVENUES	
Operating transfers in	<u>58,500</u>
NET INCOME	(74,500)
RETAINED EARNINGS BEGINNING OF YEAR	<u>74,500</u>
RETAINED EARNINGS AT END OF YEAR	<u>NONE</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF
 Baton Rouge, Louisiana
PROPRIETARY FUND TYPE -
EMPLOYEE INSURANCE BENEFITS INTERNAL SERVICE FUND

Statement of Cash Flows
 For the Year Ended June 30, 1998

CASH FLOWS FROM OPERATING ACTIVITIES	
Other operating revenues	\$197
Claims paid	(173,894)
Other operating expenses	<u>(500)</u>
Net cash used in operations	<u>(114,000)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers in	<u>174,500</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	500
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,500</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>NONE</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF

Bossier, Louisiana

**Notes to the Financial Statements
As of and for the Year Ended June 30, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 23 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 tax collector of the parish. The sheriff also administers the parish jail system and executes 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, spontaneous licenses, and fines, costs, and local 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 include:

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

BOSSIER PARISH SHERIFF

Denon, 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 accounted 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

Baton Rouge, 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, proprietary, and fiduciary funds. The governmental, proprietary, 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 commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Proprietary Fund Type - Employee Insurance Benefits Internal Service Fund

This fund is used to account for employee group insurance to provide medical coverage for covered employee illness or injury. Employee and employer contributions to the fund are recognized as operating revenue. The fund is released for individual employee illness or injury in excess of \$50,000 for any year.

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 (no net asset liabilities) and do not involve measurement of results of operations.

BOSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

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 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.

D. 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 measurable 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, which is an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

mortgages. Louisiana Revised Statute 47:1594 requires that the tax roll be filed on or before November 15 of each year. All valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on 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 susceptible 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 lost 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. Encumbrance accounting is not utilized.

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

Fundal 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.

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 \$1,495,318 as follows:

Demand deposits	\$1,394,068
Ferry cash	1,250
Time deposits	<u>100,000</u>
Total	<u>\$1,495,318</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 mutually acceptable to both parties. Cash and cash equivalents (book balances) at June 30, 1998, are secured in total as follows:

Bank balances	<u>\$1,495,318</u>
Federal deposit insurance	\$1,152,233
Pledged securities (uncollateralized)	<u>3,663,773</u>
Total	<u>\$3,799,000</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 C20.106; however, Louisiana Revised Statute 39:1329 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.

BOSSIER PARISH SHERIFF

Brenn, Louisiana

Notes to the Financial Statements (Continued)

For purposes of the statement of cash flows, cash and cash equivalents are considered to be cash and all investments with a maturity date of three months or less when purchased.

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 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, 1998, the sheriff had investments in the Louisiana Asset Management Pool of \$50,463, stated at cost, which approximates market.

In accordance with GASB Codification 150.166 the investment in LAMP at June 30, 1998, 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 contracts 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 required 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.

H. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Law enforcement district	6.50	7.63	NONE
Special operation and detention center	3.50	5.88	NONE

BOSSIER PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

The difference between the authorized and levied millage is the result of the measurement 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 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, 1998, 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 risk of loss related to law enforcement liability; theft, theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle each 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 employer'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. Inherent eliminations have not been made in the aggregation of this data.

L. RECEIVABLES

The General Fund receivables of \$251,277 at June 30, 1998, are as follows:

BOSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)**Class of receivables**

Intergovernmental revenues:	
Federal grants	555,156
State grants	47,318
Fees, charges, and commissions for services	99,415
Use of money and property	29,889
Reimbursements	15,824
Others	<u>3,793</u>
Total	<u>\$751,395</u>

3. DUE FROM/TO OTHER FUNDS

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

	Due from Other Funds	Due to Other Funds
General fund	\$1,500	
Commissary		<u>51,500</u>
Total	<u>\$1,500</u>	<u>\$51,500</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended June 30, 1998, follows:

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Land	350,480			350,480
Buildings	36,781			36,781
Vehicles	1,319,183	3176,079	(830,099)	1,735,783
Office furniture and equipment	444,363	83,534	(889)	526,929
Law enforcement weapons and equipment	472,886	11,508	(4,742)	479,653
Seized assets adjudicated by district courts	48,234			48,234
Construction in progress	358,825	298,485		657,310
Other	189,981	20,628	(485)	210,085
Total	<u>\$3,099,363</u>	<u>\$280,671</u>	<u>(325,234)</u>	<u>\$4,055,167</u>

BOSSIER PARISH SHERIFF

Benton, Louisiana

Notes to the Financial Statements (Continued)

Additions for the year ended June 30, 1998 include construction in progress of \$598,493 for the Bossier City substation. The beginning balance of fixed assets has been adjusted to include assets purchased with grant funds which had not been previously included.

5. 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 35 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year of total service is at least 12 but less than 15 years, 2.15 per cent for each year of total service is at least 15 but less than 20 years, and 3 per cent for each year of total service is at least 20 years (Act 1117 of 1995 increased the annual rate by 0.15 percent for all service rendered on or 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. This 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) 362-3191.

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

BOSSIER PARISH SHERIFF

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

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, 1996, 1997, and 1998 were \$200,829, \$216,604, and \$280,902, respectively, equal to the required contributions for each year.

6. 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 expenditure when the monthly premiums are due. The sheriff's cost of benefits provided to employees and retirees was \$580,336 for 1998. The cost of retiree benefits for 1998 totaled \$15,434.

7. DEPOSITS DUE OTHERS

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

	Balance at June 30, 1997	Additions	Reductions	Balance at June 30, 1998
Agency funds:				
Tax collector	\$208,453	\$29,207,809	\$29,328,510	\$87,752
Civil	178,888	1,232,084	1,225,592	177,390
Criminal	478,007	3,982,646	2,330,305	182,348
Mayor	7,739	182,812	179,858	10,585
Commissary	45,675	115,898	78,141	82,619
Total	<u>\$863,764</u>	<u>\$32,708,437</u>	<u>\$33,142,506</u>	<u>\$169,696</u>

8. 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, 1997	\$3,007
Additions	NONE
Deductions	<u>(1,733)</u>
Long-term debt payable at June 30, 1998	<u>\$1,274</u>

BOSSIER PARISH SHERIFF

Baton, Louisiana

Notes to the Financial Statements (Continued)

In April, 1994, the sheriff entered into a 60-month installment agreement for a computer printer. The agreement expires March, 1999. Debt service payments are made from the General Fund. Principal and interest payments are due as follows:

Year		
1999		\$1,395
Less amount representing interest		<u>(71)</u>
Present value of net minimum lease payments		<u>\$1,324</u>

9. LITIGATION AND CLAIMS

As June 30, 1998, 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.

10. 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 33:4715, is paid by the Bossier Parish Police Jury.

11. FINANCIAL ASSISTANCE PROGRAMS

During the year ended June 30, 1998, the Bossier Parish Sheriff participated in the following federal financial assistance programs:

<u>PROGRAM/TITLE</u>	<u>FY98</u>	<u>GRANT</u>	<u>RECEIVED</u>	<u>PAID/ACC</u>	<u>UNEXPENDED</u>
United States Department of Justice Direct Program - Local Law Enforcement Block Grant (Radio Equipment)	16,592	96-LR-93-0899	\$20,181	\$20,181	\$20,181
	*	98-LR-93-0251	21,071	21,071	2,807
Funded through Louisiana Commission on Law Enforcement and Administration of Criminal Justice: Organized Crime/Murderic Program (POCS) Intelligence Unit (POCS)	16,279	897-1-008	19,050	16,175	16,175
	*	898-1-005		24,645	24,645

BOSSIERE PARISH SHERIFF

Bossier, Louisiana

Notes to the Financial Statements (Continued)

<u>PROGRAM TITLE</u>	<u>CFDA</u> <u>NUMBER</u>	<u>GRANT</u> <u>SYMBOL</u>	<u>BUDGET</u>	<u>REVENUE</u>	<u>BALANCE</u> <u>EXPENDITURE</u>
United States Dept. of Justice (Cont'd.)					
Smart Sales Distribution (SSDC)	-	896-1-813	502,848	\$11,068	\$11,068
Smart Sales Distribution (SSDC)	-	896-1-889		13,854	13,854
Youth Gang Prevention (YGP)	-	897-1-887	21,600	25,648	25,648
Youth Gang Prevention (YGP)	-	898-1-824	2,075	4,152	4,152
Maritime Offender Inmate Supervision (MOIS)	-	896-1-826	17,345	18,215	18,215
Domestic Violence Investigation - Bossier (BVID) Against Domestic Abuse (BVDAA)	16-588	8498-1-000	15,344	17,400	17,400
Federal Highway Administration - passed through Louisiana Dept. Of Public Safety and Corrections - Highway Safety Commission - Broussard Station Kadonzo (KSW) (KASIS)	20-400	8000	<u>50,845</u>	<u>50,845</u>	<u>50,845</u>
Total Federal Financial Assistance			<u>\$128,858</u>	<u>\$126,855</u>	<u>\$126,855</u>
State Grant - Louisiana Commission on Law Enforcement and Administration of Criminal Justice - CARS Program	N/A	896-1-008	<u>\$86,000</u>	<u>\$86,716</u>	<u>\$86,716</u>

SUPPLEMENTAL INFORMATION SCHEDULES

BOSSIER PARISH SHERIFF
Bossier, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1998

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1904, provides that the sheriff will serve as the collector of state and parish taxes, 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 suits, 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 in the jail and the detention center.

BOSSIER PARISH SHERIFF
Baton Rouge, Louisiana
RECURRING FUND TYPE - AGENCY FUNDS

Combining Balance Sheet - June 30, 1998

	<u>TAX</u> <u>COLLECTION</u> <u>FUND</u>	<u>CIVIL</u> <u>JUSTICE</u>	<u>CRIMINAL</u> <u>FUND</u>	<u>BOATLE</u> <u>FUND</u>	<u>COMMERCIAL</u> <u>FUND</u>	<u>TOTAL</u>
ASSETS						
Cash	\$87,732	\$177,190	\$401,348	\$10,585	\$79,426	\$697,481
Inventory					4,713	4,713
Total assets	<u>\$87,732</u>	<u>\$177,190</u>	<u>\$401,348</u>	<u>\$10,585</u>	<u>\$84,139</u>	<u>\$681,058</u>
LIABILITIES						
Due to General Fund					\$1,800	\$1,800
Due to taxing bodies and others	\$87,732	\$177,190	\$401,348	\$10,585	\$7,619	\$485,694
Total liabilities	<u>\$87,732</u>	<u>\$177,190</u>	<u>\$401,348</u>	<u>\$10,585</u>	<u>\$84,119</u>	<u>\$487,494</u>

BOULDER PARISH ENERGY
Bossier, Louisiana
FINANCIAL FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Timing Differences and Other
For the Year Ended June 30, 2008

	TAX COLLECTOR FUND	CITY FUND	GENERAL FUND	SPECIAL FUND	FOUNDRY FUND	TOTAL
ENROLLING BALANCES AT BEGINNING OF YEAR	<u>528,403</u>	<u>4,170,828</u>	<u>4,470,007</u>	<u>47,714</u>	<u>841,471</u>	<u>10,058,423</u>
ADDITIONS						
AD valorem taxes:						
Current year	26,434,415					26,434,415
Prior year	41,765					41,765
State revenue sharing	1,902,967					1,902,967
Systematic income	238,788					238,788
Funds income	5,410					5,410
Interest on:						
Checking accounts	38,480					38,480
Delinquent taxes	37,429					37,429
Prior year taxes	5,816					5,816
State's 60%		1,031,654				1,031,654
State's 40% and other			1,262,045			1,262,045
Charitable		173,818				173,818
Redemption	117,285					117,285
Refunds	582,052					582,052
Other additions	32,420	24,428		187,811	\$123,088	567,747
Total additions	<u>29,283,885</u>	<u>1,230,882</u>	<u>1,262,045</u>	<u>187,811</u>	<u>123,088</u>	<u>31,786,711</u>
Total	<u>29,812,282</u>	<u>1,402,982</u>	<u>2,421,652</u>	<u>188,342</u>	<u>406,761</u>	<u>31,683,219</u>
DEDUCTIONS						
Louisiana Dept. of Wildlife and Fisheries	154,384					154,384
Louisiana Dept. of Agriculture & Forestry	75,893					75,893
Louisiana Tax Commission	3,699					3,699
Louisiana Comm. on Law Enforcement			31,286			31,286
Bossier Parish						
Assessors	1,037,642					1,037,642
Bossier's General Fund	3,652,375	168,568	183,748			4,004,691
Police jury	4,368,395		778,083			5,146,478
School board	14,735,387					14,735,387
Clerk of court	1,655		44,888	158,045		206,588
Red River Waterworks	795,194					795,194
Fire protection districts	1,018,878					1,018,878
North Bossier Levee District	858,045					858,045
North Bossier Airstrip	2,967					2,967
Cypress Black Bayou Recreation and Water Conservation District	581,511					581,511
Amateur Soccer	528,764					528,764
City of Bossier			9,448			9,448
Town of Broussard			3,183			3,183
Town of Bossier			4,868			4,868

Continued

BOSSIER PARISH Sheriff

Bossier, Louisiana

FUNDARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances

Due to Taxing Bodies and Others, etc.

	TAX COLLECTOR FUNDS	OTR FUNDS	ORIGINAL FUNDS	DEBIT FUNDS	COMMITMENT FUNDS	TOTAL
DEDUCTIONS (Cont'd.)						
Cable/Boatier Port Commission	1576,820					1576,820
Terrace and Judicial District						
District attorney			109,715			109,715
Judge's fund			95,611			95,611
Indigent defendant board			165,980			165,980
Police funds	711,713					711,713
Refunds, reimburse, etc.	441,133		188,715			629,848
North Louisiana Crime Lab			127,895			127,895
Attorneys, ligants, etc.		256,777				256,777
Louisiana Transport Head and						
Spirit Coal Injury			35,454			35,454
Other miscellan	71,381	140,361	15,882	117,958	175,141	360,623
Total reduction	<u>28,318,536</u>	<u>1,115,198</u>	<u>2,359,808</u>	<u>178,958</u>	<u>18,141</u>	<u>31,000,697</u>
UNSETTLED BALANCES AT END OF YEAR - DUE TO TAXING BODIES AND OTHERS	<u>167,731</u>	<u>1,177,195</u>	<u>1,652,318</u>	<u>163,755</u>	<u>351,437</u>	<u>3,352,436</u>

(Continued)

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

The following independent auditor's reports on compliance with laws, regulations and contracts and internal control over financial reporting are presented in compliance with the requirements of *Governor Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

BOSSIER PARISH SHERIFF
Denon, Louisiana

I have audited the general purpose financial statements of the Bossier Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated October 19, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the 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 operation that I consider to be material weaknesses.

VERNON A. COON
REGISTERED ACCOUNTANT
PUBLIC ACCOUNTANTS

BOSSIER PARISH SHERIFF
DENON, LOUISIANA

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BOSSIER PARISH SHERIFF
Bossier, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1998

This report is intended for the information of the Bossier Parish Sheriff, management of the sheriff's office and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
October 19, 1998

BOSSIER PARISH SHERIFF
Benton, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Bossier Parish Sheriff.
2. No instances of noncompliance material to the financial statements of 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 Structure.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

BOSSIER PARISH SHERIFF
Bossier, Louisiana

Summary Schedule of Price Audit Findings
For the Year Ended June 30, 1991

There were no audit findings reported in the audit for the year ended June 30, 1991.