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ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

GENERAL-PURPOSE
FINANCIAL STATEMENTS AND AUDITOR'S REPORT
(with Supplemental Information)

June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the governing authority, the 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 1-26-00

STAN J. WAGUESPACK
Certified Public Accountant
A Professional Corporation
Baton Rouge, Louisiana

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STAN J. WAGUESPACK

Certified Public Accountant
A Professional Corporation

INDEPENDENT AUDITOR'S REPORT

Honorable Thomas P. Mabile
Assumption Parish Sheriff
Napoleonville, Louisiana

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

Except as discussed in the next two paragraphs, I conducted my audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Audit Standards, issued by the Comptroller General of the United States; and Louisiana Governmental Audit Guide, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. 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 statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in Note O, Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Assumption Parish Sheriff has included such disclosures in Note O. 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. Accordingly, insufficient audit evidence exists to support the Assumption Parish Sheriff's disclosures with respect to the year 2000 issue made in Note O. Further, I do not provide assurance that the Assumption Parish Sheriff is or will be year 2000 ready, that the Assumption Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Assumption Parish Sheriff does business will be year 2000 ready.

As discussed in Note P, a complete physical inventory of general fixed assets was not prepared as of June 30, 1999. I was unable to satisfy myself of the completeness of these assets by means of other auditing procedures.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures and a complete physical inventory of general fixed assets, the general-purpose financial statements referred above present fairly, in all material respects, the financial position of Assumption 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.

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 Assumption 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, except for the matters discussed in the third and fourth paragraph of this report, is fairly stated 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 a report dated December 14, 1999, on my consideration of Assumption Parish Sheriff's internal control over financial reporting and a report dated December 14, 1999 on its compliance with laws and regulations.

A handwritten signature in cursive script, appearing to read "Stan J. Waggoner".

Baton Rouge, Louisiana
December 14, 1999

ASSUMPTION PARISH SHERIFF
Napolconville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND - GENERAL FUND	FIDUCIARY FUNDS - AGENCY FUNDS	ACCOUNT GROUPS GENERAL FIXED ASSETS	ACCOUNT GROUPS GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 88,150	\$ 144,577	-	\$ -	\$ 232,727
Investments	850,063	-	-	-	850,063
Accounts receivable	81,759	-	-	-	81,759
Automobiles and equipment	-	-	1,258,480	-	1,258,480
Other Debits:					
Amount to be provided for payment of compensated absences	-	-	-	21,246	21,246
TOTAL ASSETS AND OTHER DEBITS	\$ 1,019,972	\$ 144,577	\$ 1,258,480	\$ 21,246	\$ 2,444,275
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 31,522	-	-	\$ -	\$ 31,522
Due to taxing bodies and others	16,214	144,577	-	-	160,791
Estimated liability for compensated absences	-	-	-	21,246	21,246
Total Liabilities	47,736	144,577	-	21,246	213,559
Equity and Other Credits:					
Investment in general fixed assets	-	-	1,258,480	-	1,258,480
Fund balance - unreserved - undesignated	972,236	-	-	-	972,236
Total Equity and Other Credits	972,236	-	1,258,480	-	2,230,716
TOTAL LIABILITIES EQUITY AND OTHER CREDITS	\$ 1,019,972	\$ 144,577	\$ 1,258,480	\$ 21,246	\$ 2,444,275

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement B

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1999**

REVENUES	
Ad valorem taxes	\$1,457,895
Commissions on taxes and licenses	48,521
Intergovernmental revenues:	
State revenue sharing	150,676
Assumption Parish Police Jury & other	65,822
State supplemental pay	128,474
Video poker fees	144,725
Fees, charges and commissions for services:	
Civil and criminal fees	158,139
Court attendance	3,911
Transporting currency and prisoners	3,886
Housing of prisoners	205,827
Interest	40,671
Miscellaneous	<u>111,059</u>
Total revenues	<u>2,519,606</u>

EXPENDITURES

PUBLIC SAFETY:

Salaries:	
Sheriff	71,500
Deputies	1,248,164
Office supplies and expense	90,286
Special investigations	15,162
Badges and uniforms	77,282
Law enforcement supplies	1,995
Deputy training	8,409
Telephone	22,864
Dues and subscriptions	4,910
Comprehensive liability and surety bond premium	161,104
Maintenance	1,993
Feeding of prisoners	67,965

(Continued)

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement B

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1999**

EXPENDITURES - (Continued)

Purchases:	
Office equipment	3,887
Radios	5,994
Automobiles	160,448
Other equipment	21,874
Gas, oil, and auto expense	123,374
Travel and conventions	4,213
Employees' medical	2,733
Unemployment tax and medicare	17,917
Miscellaneous	70,603
Pension fund contributions	164,013
Group insurance	<u>306,418</u>
Total expenditures	<u>2,653,108</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(133,502)</u>
--	------------------

OTHER FINANCING SOURCES

Sale of fixed assets	<u>8,250</u>
Total other financing sources	<u>8,250</u>

EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(125,252)
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FUND BALANCE AT BEGINNING OF YEAR	<u>1,097,488</u>
--	------------------

FUND BALANCE AT END OF YEAR	<u>\$ 972,236</u>
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The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement C

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$ 1,455,000	\$ 1,457,895	\$ 2,895
Commissions on taxes and licenses	37,500	48,521	11,021
Intergovernmental revenues:			
State revenue sharing	151,831	150,676	(1,155)
Assumption Parish Police Jury & other	58,552	65,822	7,270
State supplemental pay	117,000	128,474	11,474
Video poker fees	98,000	144,725	46,725
Fees, charges and commissions for services:			
Civil and criminal fees	145,000	158,139	13,139
Court attendance	3,025	3,911	886
Transporting currency and prisoners	4,000	3,886	(114)
Housing of prisoners	187,500	205,827	18,327
Interest	38,000	40,671	2,671
Miscellaneous	<u>114,310</u>	<u>111,059</u>	<u>(3,251)</u>
Total revenues	<u>2,409,718</u>	<u>2,519,606</u>	<u>109,888</u>
 EXPENDITURES			
PUBLIC SAFETY:			
Salaries:			
Sheriff	71,500	71,500	-
Deputies	1,260,500	1,248,164	12,336
Office supplies and expense	87,600	90,286	(2,686)
Special investigations	16,200	15,162	1,038
Badges and uniforms	79,800	77,282	2,518
Law enforcement supplies	2,500	1,995	505
Deputy training	12,000	8,409	3,591
Telephone	24,000	22,864	1,136
Dues and subscriptions	4,910	4,910	-
Comprehensive liability and surety bond premium	233,400	161,104	72,296
Maintenance	7,250	1,993	5,257
Feeding of prisoners	65,000	67,965	(2,965)

(Continued)

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement C

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXPENDITURES - CONTINUED			
Purchases:			
Office equipment	4,000	3,887	113
Radios	5,000	5,994	(994)
Automobiles	160,500	160,448	52
Other equipment	36,000	21,874	14,126
Gas, oil, and auto expense	118,500	123,374	(4,874)
Travel and conventions	5,500	4,213	1,287
Employees' medical	3,000	2,733	267
Unemployment tax and medicare	21,000	17,917	3,083
Interest expense	60	59	1
Miscellaneous	55,158	70,544	(15,386)
Pension fund contributions	81,500	164,013	(82,513)
Group insurance	<u>371,500</u>	<u>306,418</u>	<u>65,082</u>
Total expenditures	<u>2,726,378</u>	<u>2,653,108</u>	<u>73,270</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(316,660)</u>	<u>(133,502)</u>	<u>183,158</u>
OTHER FINANCING SOURCES			
Sale of fixed assets	<u>8,250</u>	<u>8,250</u>	<u>-</u>
Total other financing sources	<u>8,250</u>	<u>8,250</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(308,410)	(125,252)	183,158
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>1,097,488</u>	<u>1,097,488</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (308,410)</u>	<u>\$ 972,236</u>	<u>\$ 1,280,646</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

INTRODUCTION

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 administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying component unit financial statements of the Assumption Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

2. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- Appointing a voting majority of an organization's governing body, and
- . The ability of the police jury to impose its will on that organization and/or
- . The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

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 Assumption Parish police jury provides financial benefits to the sheriff such as maintaining the parish courthouse where the sheriff resides, the furnishing of certain furniture and fixtures, and providing of certain cost associated with the housing and feeding of prisoners, the sheriff was determined to be a component unit of the Assumption 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.

3. 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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

GOVERNMENTAL FUNDS

General Fund

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

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FIDUCIARY FUNDS

Agency Funds

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

The sheriff has the following 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 and fees. The Tax Collector Fund is used to collect and distribute these taxes to the appropriate taxing bodies.

SPECIAL FUND

The Special Fund accounts for funds held for disposition in connection with sheriff's sales and other advance costs. Reductions from the fund are made to the General Fund, to litigants, and to others for costs incurred in settlement of suits.

GARNISHMENT FUND

The Garnishment Fund accounts for funds held for disposition in connection with garnishments. Reductions from the fund are made to the General Fund and to others for settlement of suits.

BOND FUND

The Bond Fund accounts for bonds deposited and held until the courts have determined the costs applicable to the bond deposits. Reductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

4. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 and 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 47:1993 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.

Interest income on investments is recorded when the investments have matured and the income is available.

In accordance with the above criteria, fees, charges, and commissions for services and intergovernmental revenues are considered susceptible to accrual at year-end.

Expenditures

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

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

5. Budget Practices

Proposed budget for 1999 was prepared on the modified accrual basis of accounting, and published in the official journal at least 15 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budget is legally adopted and amended, as necessary by the Sheriff.

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

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. (Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device.) Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The Assumption Parish Sheriff does not budget beginning or ending fund balances.

6. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. 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 or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

7. Fixed Assets

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

8. Compensated Absences

Employees of the sheriff's office earn two weeks of annual leave and five days of sick leave each year. Annual and sick leave must be used in the year earned. Payment is not made for unused annual leave or sick leave upon retirement or termination of employment.

In lieu of payment for certain hours worked, employees of the Assumption Parish Sheriffs Office may elect to receive comp-time. Comp-time may be used for paid time off from work or left to accumulate up to a maximum of 480 hours per employee. Any unused comp-time at the time of retirement, or separation from employment, is paid to the employee.

9. Long-Term Obligations

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments when applicable for long-term obligations are recognized in the General Fund when due.

10. Total Column on Balance Sheet

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

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE B - LEVIED TAXES

The following is a summary of Assumption Parish's authorized and levied ad valorem taxes for the year ended June 30, 1999.

Description	Authorized Millage	Levied Millage	Expiration Date
General Alimony Tax	4.41 M	4.41 M	N/A
Assumption Parish Assessment District	4.83 M	4.83 M	N/A
Assumption Parish School Board	48.92 M	44.23 M	1997
Special Law Enforcement District	26.02 M	26.02 M	2003
Assumption Parish Waterworks District #1	.35 M	.31 M	1998
Bayou Lafourche Freshwater District	1.58 M	1.56 M	2003
Assumption Council on Aging, Inc.	2.21 M	2.21 M	2000
Atchafalaya Basin Levee District	4.14 M	3.90 M	N/A
Lafourche Basin Levee District	4.35 M	3.29 M	N/A
Fire Protection District #1	5.59 M	5.59 M	1999
Fire Protection District #2	5.25 M	5.25 M	1999
Road Lighting District #1	23.56 M	13.00 M	1997
Consolidated Light District #1	14.66 M	10.00 M	1997
Gravity Drainage District #1	\$ 60/parcel	\$ 50/parcel	2006
Gravity Drainage District #2	\$.35/acre	\$.35/acre	2002
Gravity Drainage District #3	\$.35/acre	\$.35/acre	1998
Gravity Drainage District #5	\$.35/acre	\$.35/acre	2000
Gravity Drainage District #7	\$ 50/parcel	\$ 50/parcel	2006
Gravity Drainage District #11	\$ 50/parcel	\$ 50/parcel	2007
Hardtimes Gravity Drainage District	\$.35/acre	\$.35/acre	1997
Marais Drainage District	\$.35/acre	\$.35/acre	1997
Forest Protection Tax	\$.08/acre	\$.08/acre	N/A

NOTE C - CASH AND CASH EQUIVALENTS

At June 30, 1999, the sheriff has cash and cash equivalents (book balances) totaling \$232,524 in interest-bearing demand deposits .

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1999, the sheriff has \$417,071 in deposits (collected bank balances) respectively. These deposits are secured from risk by \$300,000 of federal deposit insurance as of June 30, 1999 and \$976,000 (estimated market value) of pledged securities held by the custodial bank as of June 30, 1999, in the name of the fiscal agent bank (GASB Category 3).

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana
NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE C - CASH AND CASH EQUIVALENTS - Continued

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

NOTE D - INVESTMENTS

Investments consist of the Assumption Parish Sheriff's equity investment in the Louisiana Asset Management Pool. These investments are carried at market value as of June 30, 1999 of \$850,063. The Assumption Parish Sheriff's investments are categorized as Category 1 investments which include investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name.

NOTE E - RECEIVABLES

The General Fund receivables as of June 30, 1999 are as follows:

Commissions on licenses and taxes	\$ 11,246
Intergovernmental revenues:	
State supplemental pay	9,542
Video poker fees	33,886
Fees, charges and commissions for services:	
Civil and criminal fees	7,196
Court attendance	561
Housing prisoners	16,830
Interest	298
Miscellaneous	<u>2,200</u>
	\$ <u>81,759</u>

NOTE F - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	OFFICE FURNITURE AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	VEHICLES AND BOATS	TOTAL
Balance, June 30, 1998	\$ 95,927	\$ 188,022	\$ 801,073	\$ 1,085,022
Additions	14,595	17,160	160,448	192,203
Deletions	<u> </u>	<u> </u>	(18,745)	(18,745)
Balance, June 30, 1999	\$ 110,522	\$ 205,182	\$ 942,776	\$ 1,258,480

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE G - PENSION PLAN

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

All sheriffs and 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 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 increased the actual rate by 0.25 percent for all service rendered on or after January 1, 1960.) In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or 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 issued 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 Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Assumption 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 per cent 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 Assumption Parish Sheriff are established and may be amended by state statute. As provided by R.S.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 Assumption Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$164,013, \$145,297, and \$142,073, respectively, equal to the required contributions for each year.

NOTE H - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Assumption Parish Sheriff does not provide any postemployment benefits.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana
NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE I - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1999 follows:

<u>Description</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reduction</u>	<u>Balance at End of Year</u>
Tax Collector Fund	\$ -	\$ 6,544,254	\$ 6,483,831	\$ 60,423
Special Fund	17,155	41,004	36,898	21,261
Garnishment Fund	-	79,375	79,111	264
Bond Fund	<u>69,175</u>	<u>389,716</u>	<u>396,262</u>	<u>62,629</u>
	<u>\$ 86,330</u>	<u>\$ 7,054,349</u>	<u>\$ 6,996,102</u>	<u>\$ 144,577</u>

NOTE J - COMPENSATED ABSENCES

As of June 30, 1999, employees of the Assumption Parish Sheriffs' Office have accumulated and vested \$21,246 of employee comp-time. The comp-time is recorded as an obligation of the general long-term obligations account group as June 30, 1999.

NOTE K - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year ended June 30, 1999:

	<u>Compensated Absences</u>
Long-term obligations payable at July 1, 1998	\$ 66,457
Net change	<u>(45,211)</u>
Long-term obligation payable at June 30, 1999	<u>\$ 21,246</u>

NOTE L - LITIGATION

The Assumption Parish Sheriff is involved in various litigation matters at June 30, 1999. All litigation is considered to be within the Sheriff's insurance limits and/or coverage under the Louisiana Sheriff's Risk Management Program and its excess carrier and therefore should not have any future effect on it's financial statements. The Sheriff's Office is not aware of any claims or assessments which should be reflected in the accompanying financial statements.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE M - INSURANCE COVERAGE

The Assumption Parish Sheriff's Office participates in the Louisiana Sheriffs' Risk Management Program and the Louisiana Sheriffs' Automobile Program which are self insured Programs with respect to public liability and automobile insurance coverage respectively.

With respect to the insurance coverage as described above, the Assumption Parish Sheriff's Office is contingently liable and could become liable in the event that all or any of the insurance companies, funds, or programs which provide insurance coverage cancel, fail to renew or be unable to meet their obligations.

NOTE N - EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse are paid by the Assumption Parish Police Jury. In addition, some of the furniture and fixtures used in the sheriff's office and the expenses of housing and feeding prisoners in the parish jail are also provided by the police jury.

NOTE O - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many data processing systems and other electronic equipment that may adversely affect the Assumption parish Sheriff's operations as early as fiscal year 1999. The Assumption Parish Sheriff's office is in the process of inventorying computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the operations of the Assumption Parish Sheriff's operations. It is unknown as of June 30, 1999, what effects, if any, failing to remediate any such systems will have upon Assumption Parish Sheriff's operations and financial reporting. 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 of the Assumption Parish Sheriff cannot assure that the Assumption Parish Sheriff is or will be successful in whole or in part, or that parties with whom the Assumption Parish Sheriff does business will be year 2000 ready.

NOTE P - INVENTORY OF GENERAL FIXED ASSETS

The Assumption Parish Sheriff did not take a physical inventory of general fixed assets as of June 30, 1999. Louisiana asset management laws require an annual physical inventory of general fixed assets as required by LSA-RS 24:515 and 49:301-327 as applicable.

SUPPLEMENTAL INFORMATION

FIDUCIARY FUNDS - AGENCY FUNDS

**ASSUMPTION PARISH SHERIFF
Napolconville, Louisiana**

**SUPPLEMENTAL INFORMATION
June 30, 1999**

FIDUCIARY FUNDS - 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 and fees. The Tax Collector Fund is used to collect and distribute these taxes to the appropriate taxing bodies.

SPECIAL FUND

The Special Fund accounts for funds held for disposition in connection with sheriff's sales and other advance costs. *Reductions from the fund are made to the General Fund, to litigants, and to others for costs incurred in settlement of suits.*

GARNISHMENT FUND

The Garnishment Fund accounts for funds held for disposition in connection with garnishments. Reductions from the fund are made to the General Fund and to others for settlement of suits.

BOND FUND

The Bond Fund accounts for bonds deposited and held until the courts have determined the costs applicable to the bond deposits. Reductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

ASSUMPTION PARISH SHERIFF
Napolconville, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
Combining Balance Sheet
June 30, 1999

	AGENCY FUNDS				
	TAX COLLECTOR	SPECIAL	GARNISHMENT	BOND	TOTAL
ASSETS					
Cash and cash equivalents	\$ 60,423	\$ 21,261	\$ 264	\$ 62,629	\$ 144,577
Total Assets	\$ 60,423	\$ 21,261	\$ 264	\$ 62,629	\$ 144,577
LIABILITIES					
Liabilities:					
Due to Taxing Bodies and Others	\$ 60,423	\$ 21,261	\$ 264	\$ 62,629	\$ 144,577
Total Liabilities	\$ 60,423	\$ 21,261	\$ 264	\$ 62,629	\$ 144,577

ASSUMPTION PARISH SHERIFF

Napoleonville, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS

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

	TAX COLLECTOR FUND	SPECIAL FUND	GARNISHMENT FUND	BOND FUND
BALANCES, Beginning of Year	\$ -	\$ 17,155	\$ -	\$ 69,175
ADDITIONS:				
Sheriff's sale		17,875		387,502
Bonds			79,375	411
Garnishments		22,800	-	1,803
Other deposits		329		
Interest				
Taxes, fees, etc., paid to tax collector	<u>6,544,254</u>	<u>41,004</u>	<u>79,375</u>	<u>389,716</u>
Total additions	<u>6,544,254</u>	<u>58,159</u>	<u>79,375</u>	<u>458,891</u>
Total				
REDUCTIONS:				
Deposits settled to:				
Sheriff's General Fund		11,848	5,384	94,213
Police jury				70,274
District attorney		4,752		73,103
Clerk of court				29,620
Indigent defender board				60,230
Attorneys, litigants, appraisers, etc.		20,298	71,915	14,765
Judicial expense fund				54,057
Other settlements			1,812	
Taxes, fees, etc., distributed to taxing bodies and others	<u>6,483,831</u>	<u>36,898</u>	<u>79,111</u>	<u>396,262</u>
Total reductions	<u>6,483,831</u>	<u>21,261</u>	<u>264</u>	<u>62,629</u>
BALANCES, End of Year	\$ -	\$ -	\$ -	\$ -

**INDEPENDENT AUDITOR'S REPORTS REQUIRED
BY GOVERNMENT AUDITING STANDARDS**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions), 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.

STAN J. WAGUESPACK

Certified Public Accountant
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Thomas P. Mabile
Assumption Parish Sheriff
Napoleonville, Louisiana

I have audited the general-purpose financial statements of Assumption Parish Sheriff, component unit of Assumption Parish Police Jury, as of June 30, 1999, and for the year then ended, and have issued my report thereon dated December 14, 1999, which was qualified as described in the third and fourth paragraphs. Except as discussed in my report dated December 14, 1999, I conducted my audit 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 the Louisiana Governmental Audit Guide issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants.

Compliance

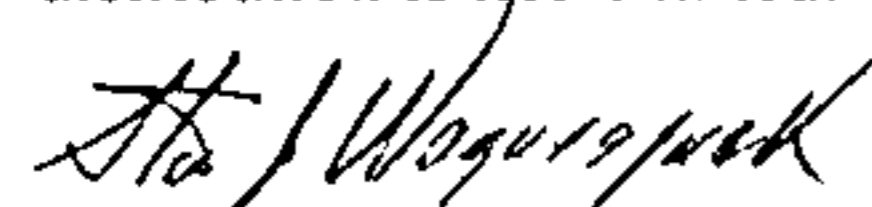
As part of obtaining reasonable assurance about whether the Assumption Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 99-1.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Assumption 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. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Assumption Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-2.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, I consider item 99-2 to be a material weakness.

This report is intended for the information of the management of the Assumption Parish Sheriff, the Legislative Auditor and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.


Baton Rouge, Louisiana
December 14, 1999

**ASSUMPTION PARISH SHERIFF
Napolconville, Louisiana**

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

A. SUMMARY OF AUDIT RESULTS

- The auditor's report expressed a qualified opinion on the general - purpose financial statements of the Assumption Parish Sheriff.
- The reportable condition in internal control disclosed during the audit of the general purpose financial state is reported in the Report on Compliance and on Internal Control over Financial Reporting Based on An audit of Financial Statements Performed in Accordance with Government Auditing Standards. The condition is reported as a material weakness. (See 99-2 in Part B of this Schedule.)
- There was an instance of noncompliance material to the general purpose financial statements which was disclosed during the audit and reported in the Report On Compliance And Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

99-1 INVENTORY OF GENERAL FIXED ASSETS

Louisiana asset management laws and regulations require an annual physical inventory of general fixed assets as required by LSA-RS 24: 15 and 49:301-327 as applicable.

I recommend that management of the sheriff's office take a physical inventory of it's general fixed assets.

Management of the sheriff's office concurs with the finding. Management stated that they are in the process of taking a complete physical inventory of general fixed assets.

99-2 SEGREGATION OF DUTIES

Due to the size of the administrative and accounting staff, there is insufficient segregation of duties to have effective internal control.

Since the cost of internal control system should outweigh the benefits derived from it, I can only recommend that the sheriff's office consider and analyze the costs versus the benefits associated with the hiring of additional administrative/accounting personnel.

Management of the Sheriff's office concurs with the finding. Management has hired additional accounting personnel, and is considering the hiring of possible more personnel.

THERE WERE NO INTERNAL CONTROL FINDINGS OR COMPLIANCE FINDINGS FOR THE YEAR ENDED JUNE 30, 1998