

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

2. LITIGED TAXES

The sheriff has authorized and levied an ad valorem tax millage of 16.98 mills.

3. CASH AND CASH EQUIVALENTS

At June 30, 1996, the sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Petty cash	\$ 400
Interest-bearing demand deposits	777,278
Time deposits	2,622,219
Money market accounts	305,158
Total	\$ 3,805,055

Restricted cash totals \$802,857 at June 30, 1996.

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, 1996, the sheriff has \$4,305,900 in deposits including restricted cash (collected bank balances). These deposits are secured from risk by \$400,000 of federal deposit insurance and \$4,170,184 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

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.





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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Jeffrey F. Wiley
Assistant Parish Sheriff
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the Ascension Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, Audit of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The management of the Ascension Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perception of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Ascension Parish Sheriff, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

ASCENSION PARISH SHERIFF
Bossierite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

II. INVENTORY

Inventory at June 30, 1996, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDPA 30.590). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the consumption method using the first-in, first-out (FIFO) cost flow assumption.

I. 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 recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. Approximately 95 per cent of fixed assets are valued at historical cost, while the remaining five per cent are valued at estimated cost. Estimated cost is determined by discounting the current cost of the assets to the date of purchase of the assets.

I. COMPENSATED ABSENCE

The following vacation hours are earned during a fiscal year:

Years of Service	Hours Per Month	Hours Per Year
0 to one year (at completion)	4	48
1-6 years of service	8	96
7-12 years of service	10	120
13-17 years of service	12	144
18 years of service and over	14	168

Upon termination, unused annual leave up to a maximum of 168 hours, may either go towards retirement or shall be paid. Upon death, unused annual leave up to a maximum of 160 hours, shall be paid. Upon termination of an employee with less than 12 years of service, unused annual leave, up to a maximum of 80 hours, shall be paid.



ASCENSION PARISH SHERIFF
 Thibodauxville, Louisiana

AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO TAKING BODIES AND OTHERS
YEAR ENDING JUNE 30, 1998

	Shop's	Tax Collectors	Real	Consolid	Debond Commission	Total
BALANCES AT BEGINNING OF YEAR	\$ 21,088	\$ 149,518	\$ 306,658	\$ 12,832	\$ 148,715	\$ 640,781
ADDITIONS						
Deposits	-	-	-	-	45,615	45,615
Contributions by employees	-	-	-	-	45,615	45,615
Shop's sales	650,176	-	-	28,471	-	678,647
Fines and costs	-	-	901,860	-	-	901,860
Taxes, fees, etc., paid to tax collector	-	26,178,963	-	-	-	26,178,963
Income on investments	2,232	-	31,805	486	14,815	39,338
Total additions	<u>652,408</u>	<u>26,178,963</u>	<u>933,665</u>	<u>29,367</u>	<u>60,430</u>	<u>27,628,893</u>
DEDUCTIONS						
Taxes, fees, etc., distributed to taxing bodies and others	-	26,180,174	-	-	1,245	26,181,419
Deposits utilized	622,683	-	503,281	28,622	-	1,154,586
Total subtractions	<u>622,683</u>	<u>26,180,174</u>	<u>503,281</u>	<u>28,622</u>	<u>1,245</u>	<u>22,735,905</u>
BALANCES AT END OF YEAR	\$ 28,405	\$ 149,344	\$ 303,377	\$ 14,210	\$ 205,285	\$ 790,621

ASCENSION PARISH SHERIFF
 Donaldsonville, Louisiana

**AGENCY FUNDS
 COMBINED BALANCE SHEET
 JUNE 30, 1998**

	<u>Shelf's</u>	<u>Tax Collector</u>	<u>Real</u>	<u>Contracted</u>	<u>Deferred Compensation</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$ 33,151	\$ 141,117	\$ 289,800	\$ 18,180	\$ 205,150	\$ 787,498
LIABILITIES						
Due to taxing bodies and others	\$ 33,151	\$ 141,117	\$ 289,800	\$ 18,180	\$ 205,150	\$ 787,498

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

AGENCY FUNDS
JUNE 30, 1996

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and forfeitures.

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 and fees to the appropriate taxing bodies.

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

CONDEMNED FUND

The Condemned Fund holds all criminally disposed funds until a decision as to ownership is decided in District Court. The monies are distributed according to court judgment.

DEFERRED COMPENSATION FUND

This fund is used to account for contributions and withdrawals of funds invested in accordance with the deferred compensation agreements as required by Internal Revenue Code Section 457.

INDIVIDUAL FINANCIAL STATEMENTS

OF

AGENCY FUNDS



ASCENSION PARISH SHERIFF
Bossierite, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

14. RESERVE FOR SELF-INSURED HEALTH AND ACCIDENT PLAN

As June 30, 1995, the Ascension Parish Sheriff has a fund balance reserve of \$237,852 for its Self-Insured Health and Accident Plan. On August 1, 1992 the Sheriff began providing health and accident insurance coverage for his employees. The plan is funded by the General Fund for employee coverage and by employee premiums paid for dependent coverage. The office is obligated to pay all claims up to \$35,000 per person covered up to an aggregate of \$308,379, and the excess is insured with an insurance company up to \$1,000,000.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable.

	<u>June 30, 1995</u>
Unpaid claims as of July 1, 1995	\$ 48,795
Incurred claims (including claims incurred but not reported as of June 30):	
Provision for current-year events where the Sheriff has retained risk of loss	291,858
Payments:	
Claims attributable to current-year events where the Sheriff has retained risk of loss	<u>774,808</u>
Unpaid claims as of June 30, 1995	<u>\$ 56,725</u>

15. DEFERRED COMPENSATION PLAN

In December 1993, the Sheriff created a deferred compensation plan under Internal Revenue Code Section 457. Generally, all employees of the Sheriff's Office are eligible to participate in the deferred compensation plan. The plan permits them to defer a portion of their compensation until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseen emergency. Those who elect to participate in the plan are required to contribute a minimum of \$10 per pay check not to exceed 25% of total compensation. The Sheriff is not required to match the contribution.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. COMPENSATED ABSENCES (continued)

All employees earn eight hours per month for sick leave (96 hours per year). Upon retirement, death or termination of an employee, unused sick leave is not payable.

The cost of leave privileges is recognized as a current-year expenditure in the General Fund when leave is actually taken.

K. FUND EQUITY

Reserves

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

L. TOTAL COLUMN 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.

The consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We found no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

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

Robert Smith, P. McManis

Denhamville, Louisiana
September 26, 1998



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH GENERAL PROVISIONS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Jeffrey P. Wiley
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the Ascension Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

We have applied procedures to test the Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

1. Political activity
2. Civil rights
3. Cash management
4. Allowable cost/level principles
5. Drug-free workplace act
6. Administrative requirements

Our procedures were limited to the applicable provisions described in the Office of Management and Budget's *Compliance Supplement for State, Local, and Federal Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Ascension Parish Sheriff had not complied, in all material respects, with these requirements.

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

Donaldsonville, Louisiana
September 26, 1996

ASCENSION PARISH SHERIFF
 Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

10. CHANGES IN AGENCY FUND BALANCES

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

Agency funds:	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Sheriff's	\$ 20,000	\$ 632,000	\$ 622,448	\$ 39,552
Tax Collector	148,278	26,178,962	26,283,777	145,313
Fund	308,656	828,905	835,701	308,860
Contributed	15,628	26,167	28,278	13,517
Interfund compensation	148,775	27,638	1,207	206,206
Total	<u>\$ 641,337</u>	<u>\$ 3,223,602</u>	<u>\$ 3,317,611</u>	<u>\$ 308,648</u>

11. TAXES PAID UNDER PROTEST

The uncollected balances due to taxing bodies and others in the agency funds at June 30, 1996, include \$38,678 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$8,467. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

12. LITIGATIONS AND CLAIMS

As June 30, 1996, the sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the sheriff in excess of existing insurance coverage.

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

The sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Ascension Parish Police Jury and are not included in the accompanying financial statements.



ASCENSION PARISH SHERIFF
Bossierville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

7. OTHER POSTEMPLOYMENT BENEFITS

The sheriff does not provide continuing health care or life insurance benefits for its retired employees.

8. COMPENSATED ABSENCES

At June 30, 1998, employees of the sheriff have accumulated and vested \$288,451 of employee leave benefits, which was computed in accordance with GASB Codification Section 106. This amount is recorded as an obligation of the General Fund.

9. LEASES

The Sheriff has operating leases for computer equipment and security.

The minimum annual commitments under these noncancelable operating leases are as follows:

Fiscal year:	Equipment
1996-97	\$ 3,540
1997-98	2,200
1998-99	900
1999-2000	900
2000-2001	450
	<hr/>
Total	\$ 8,790

ASCENSION PARISH SHERIFF
Denominville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

6. PENSION PLAN

Substantially all employees of the Ascension 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 30 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 17 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 17 but less than 19 years, 2.75 percent for each year if total service is at least 19 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1:117 of 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not wish to use their employee contribution may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3663, Monroe, Louisiana 71226, or by calling (318) 382-0191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Ascension Parish Sheriff is required to contribute an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Starting April 1, 1986, the Sheriff's office will also pay for the employees 8.7% contribution. 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 Ascension Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ascension Parish Sheriff's contributions to the System for the years ending June 30, 1986, 1985 and 1984, were \$213,955, \$176,511, and \$164,588, respectively, equal to the required contributions for each year.

ASCENSION PARISH SHERIFF
Denhamville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

4. RECEIVABLES

The General Fund receivables at June 30, 1996 are as follows:

<u>Class of Receivable</u>	
Ad valorem taxes	\$ 1,447
Fees, charges, and commissions for services	100,557
Previous maintenance and transport	63,684
City contract	47,517
Grants	68,456
Miscellaneous contributions	9,080
Supplemental payments	79,479
Interest	<u>6,685</u>
Total	\$ <u>527,885</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment) follows:

Balance, July 1, 1995	\$ 2,479,959
Additions	458,287
Deductions	<u>188,062</u>
Balance, June 30, 1996	\$ <u>2,750,184</u>

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

15. DEFERRED COMPENSATION PLAN (continued)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property and rights are (and) paid or made available to the employee or other beneficiary solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan), subject only to claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the Sheriff in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Sheriff's legal counsel that the Sheriff has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Contributions made by the employees and the investment of the funds are managed by a third party administrator selected by the Sheriff. The assets and liabilities of the plan are presented within the Agency Fund of the Sheriff.

ASCENSION PARISH SHERIFF
Bossierville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 1996

The Sheriff participates in the following federal financial assistance programs:

<u>Federal Grants/ Pass-Through Grants/ Program Name</u>	<u>CFDA Number</u>	<u>Expended</u>
United States Department of Agriculture Passed through Louisiana Department of Agriculture and Forestry - Food Distribution Program	16.958	\$ 3,525
United States Department of Justice Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Justice and Delinquency Prevention	16.579	56,261
Total		\$ 59,786

ASCENSION PARISH SHERIFF
Bossierville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

General Fund

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

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, citizens in suits, et cetera, 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.

ASCENSION PARISH SHERIFF
Bossier Parish, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. BASIS OF ACCOUNTING

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

Revenues

Ad valorem taxes and the school commission on state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally 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 time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources

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



ASCENSION PARISH SHERIFF
Bonnetville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. BUDGET PRACTICES

The proposed budget for the year ended June 30, 1996, was made available for public inspection and comments from taxpayers at the sheriff's office on June 5, 1996. The proposed budget, prepared on the modified annual basis of accounting, was published in the official journal 12 days prior to the public hearing, which was held at the sheriff's office on June 15, 1996, 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 monies of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Fiscal budget integration (within 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.

2. INCURREDANCES

Incurrence accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

3. CASH AND CASH EQUIVALENTS

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



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 17 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 executes duties required by the parish court system, such as providing bail, 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 targets the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, etc. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

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

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Sheriff is considered a primary government, since it is a special purpose government, the Sheriff is elected, is legally separate, and is financially independent of other state or local governments. As used in GASB Statement 14, financial independence means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.





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INDEPENDENT AUDITORS' REPORT

Honorable Jeffrey F. Wiley
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the Ascension Parish Sheriff as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ascension Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 26, 1996 as our consideration of Ascension Parish Sheriff's internal control structure and a report dated September 26, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedules listed in the 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 Ascension Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Donaldsonville, Louisiana
September 26, 1996

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For the purpose of this report, we have classed the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

Accounting Controls

1. Revenues and receipts
2. Budgeting and budget reporting
3. Purchases/Disbursements/payroll

Grant Administration Controls

General Requirements

1. Political activity
2. Civil rights
3. Cash management
4. Allowable cost/audit principles
5. Drug-free workplace
6. Administrative requirements

Special Requirements

1. Types of services allowed or disallowed
2. Eligibility

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1990, the American Parole Sheriff had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Food Distribution Program

Juvenile Justice and Delinquency Prevention

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant in preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were limited in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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ASCENSION PARISH SHERIFF
Darlingtonville, Louisiana

FINANCIAL REPORT

JUNE 30, 1996

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or clerk, and other appropriate public officials. This 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.

Printing Date **DEC 24 1996**



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INDEPENDENT AUDITORS' REPORT ON STATEMENTS OF FEDERAL FINANCIAL ASSISTANCE

Honorable Jeffrey F. Wiley
Assessor Parish Sheriff
Monroe, Louisiana

We have audited the general purpose financial statements of the Assessor Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996. These general purpose financial statements are the responsibility of management of the Assessor Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audit of State and Local Governments*. These standards and OMB Circular A-133 require that we 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Assessor Parish Sheriff, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Postlethwaite & Netterville

Monroe, Louisiana
September 26, 1996



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INDEPENDENT AUDITORS' REPORT IN COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable Jeffrey F. Wiley
Ascension Parish Sheriff
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the Ascension Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

In connection with our audit of the general purpose financial statements of the Ascension Parish Sheriff and with our consideration of the sheriff's internal control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, *Admin of Spec and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of any opinion on the sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Ascension Parish Sheriff had not complied, in all material aspects, with these requirements.

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

Donaldsonville, Louisiana
September 26, 1996

ASCENSION PARISH SHERIFF
Bossier Parish, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
YEAR ENDING JUNE 30, 1998**

	_____ Budget _____	_____ Actual _____	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 4,250,000	\$ 4,540,317	\$ 290,317
Intergovernmental revenues:			
Federal grants	21,972	59,765	37,793
State grants:			
State revenue sharing (net)	337,200	321,117	(16,083)
State supplemental pay	930,000	945,288	15,288
Other state and local grants	49,973	141,344	91,371
Fees, charges, and commissions for services:			
Civil and criminal fees	219,000	214,299	(4,701)
Court procedures	18,000	33,425	15,425
Transporting prisoners	3,500	7,976	4,476
Feeding and housing prisoners	448,000	467,933	19,933
Municipal law enforcement fees	310,000	276,250	(33,750)
Miscellaneous contributions	571,334	476,886	(94,448)
Use of money and property -			
Interest	139,000	139,499	499
Donated fixed assets	---	181,323	181,323
Total revenues	_____ 6,538,632 _____	_____ 6,973,800 _____	_____ 435,168 _____
EXPENDITURES			
Public safety:			
Personnel services and related benefits	4,790,658	4,711,172	(79,486)
Operating services	805,608	805,298	(310)
Materials and supplies	907,178	919,293	12,115
Travel and other charges	12,000	9,500	(2,500)
Capital outlay	_____ 258,624 _____	_____ 458,281 _____	_____ (199,657) _____
Total expenditures	_____ 6,662,294 _____	_____ 7,013,922 _____	_____ (351,628) _____
EXCESS OF REVENUES OVER EXPENDITURES	(323,662)	(50,808)	272,854
FUND BALANCE AT BEGINNING OF YEAR	_____ 3,731,705 _____	_____ 3,738,285 _____	_____ 6,580 _____
FUND BALANCE AT END OF YEAR	_____ \$ 3,408,043 _____	_____ \$ 3,687,477 _____	_____ \$ 179,434 _____

The accompanying notes are an integral part of this statement.



We audit all matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Ascension Parish Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that non-compliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

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

Richard L. Hester

Donaldsonville, Louisiana
September 26, 1996



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH OMB CIRCULAR A-128

Honorable Jeffrey L. Wiley
Ascension Parish Sheriff
Bossier Parish, Louisiana

We have audited the general purpose financial statements of the Ascension Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

In planning and performing our audit for the year ended June 30, 1996, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 26, 1996.

The management of the Ascension Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance the generally accepted accounting principles, and the federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may, nevertheless, occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Jeffrey F. Wiley
Assessor Parish Sheriff
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the Assessor Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audit of State and Local Governments*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Assessor Parish Sheriff is the responsibility of the Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

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

Postlethwaite & Netterville

Donaldsonville, Louisiana
September 26, 1996

ASCENSION PARISH SHURITE
Donaldsonville, Louisiana

FINANCIAL REPORT

JUNE 30, 1958



ASCENSION PARISH SHERIFF
Broussardsville, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1996

	General Fund	Primary Funds	Agency Funds	Account Group	Total
	General Fund	Funds	Funds	Group	(All accounts only)
ASSETS					
Cash and cash equivalents	\$ 2,099,408	\$ 788,646	\$ -	\$ -	\$ 2,888,054
Receivables	317,883	-	-	-	317,883
Inventory	1,005	-	-	-	1,005
Equipment	-	-	-	2,754,340	2,754,340
Restricted Assets:					
Cash - self insurance fund	882,887	-	-	-	882,887
TOTAL ASSETS	\$ 3,301,183	\$ 788,646	\$ -	\$ 2,754,340	\$ 6,844,169
LIABILITIES					
Accounts, salaries, and withholdings payable	\$ 86,856	\$ -	\$ -	\$ -	\$ 86,856
Claims payable	62,225	-	-	-	62,225
Due to taxing bodies and others	-	708,666	-	-	708,666
Compensated absences payable	189,671	-	-	-	189,671
TOTAL LIABILITIES	\$ 268,752	\$ 708,666	\$ -	\$ -	\$ 977,418
LIQUIDITY					
Investment in general fund assets	-	-	-	2,754,340	2,754,340
Fund balances:					
Reserved for inventory	1,005	-	-	-	1,005
Reserved for self insurance	317,883	-	-	-	317,883
Health and accident plan	2,099,295	-	-	-	2,099,295
Unreserved - undesignated	3,682,898	-	-	2,754,340	6,437,238
TOTAL LIQUIDITY	\$ 6,103,081	\$ -	\$ -	\$ 2,754,340	\$ 8,857,421
TOTAL LIABILITIES AND FUND LIQUIDITY	\$ 6,103,081	\$ 708,666	\$ -	\$ 2,754,340	\$ 9,566,087

The accompanying notes are an integral part of this statement.

