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ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

FINANCIAL REPORT

JUNE 30, 1999

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

Release Date **DEC 07 1999**



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TABLE OF CONTENTS

	<u>Page</u>
 <u>INDEPENDENT AUDITORS' REPORT</u>	
Report on Financial Statements	1
Independent Auditors' Report on compliance and on internal control over financial reporting based on an audit of general purpose financial statements performed in Accordance with <i>Government Auditing Standards</i>	2 - 3
Schedule of Findings and Questioned Costs	4
 <u>FINANCIAL STATEMENTS</u>	
Combined Balance Sheet - All Fund Types and Account Groups	5
Statement of Revenues, Expenditures and Changes in Fund Balance – All Governmental Fund Types	6
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual – General Fund	7
Notes to the Financial Statements	8 - 19
 <u>SUPPLEMENTAL INFORMATION</u>	
Independent Auditors' Report on Supplemental Information	20
 <u>INDIVIDUAL FINANCIAL STATEMENTS OF AGENCY FUNDS</u>	
General Description	21
Combining Balance Sheet	22 - 23
Schedule of Changes in Balances Due to Taxing Bodies and Others	24 - 25
Year 2000 Disclosures	26





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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, 1999, as listed in the table of contents. 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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. 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, 1999, 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 October 15, 1999 on our consideration of Ascension Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Donaldsonville, Louisiana
October 15, 1999



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Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Jeffery F. Wiley
Ascension Parish Sheriff's Office
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the Ascension Parish Sheriff's Office as of and for the year ended June 30, 1999, and have issued our report thereon dated October 15, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As a part of obtaining reasonable assurance about whether the Ascension Parish Sheriff's Office financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Ascension Parish Sheriff's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's Office'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.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We do not believe that the lack of segregation of duties described above is a material weakness.

This report is intended solely for the information and use of the Ascension Parish Sheriff, management, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Postlethwaite - Donaldsonville

Donaldsonville, Louisiana
October 15, 1999



ASCENSION PARISH SHERIFF'S OFFICE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unqualified opinion on the financial statements of the Ascension Parish Sheriff's Office.
2. One reportable condition relating to the audit of the financial statements is reported at B-1 in this schedule.
3. No instances of noncompliance material to the financial statements of the Ascension Parish Sheriff's Office were disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

1. Lack of Segregation of Duties for the Bond Agency Fund

Condition: The performance of the accounting procedures is limited to one person.

Criteria: Internal controls should be in place that provide reasonable assurance that the financial transactions are properly recorded and accounted for. Segregation of duties is an integral part of internal controls.

Effect: There is insufficient segregation of duties to have effective internal control.

Recommendation: The processing, recording, and reconciling functions of the Bond Fund should be performed by different employees.

Response: We agree with the recommendation and will attempt to make the necessary changes to achieve a proper segregation of duties.



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1999

	Governmental Fund Types		Fiduciary Funds	Account Groups		Total (Memorandum Only)
	General Fund	Capital Projects	Agency Funds	General Fixed Assets	General Long Term Debt	
<u>ASSETS</u>						
Cash and cash equivalents	\$ 4,188,118	\$ 23,064	\$ 1,485,617	\$ -	\$ -	\$ 5,696,799
Receivables	665,717	-	-	-	-	665,717
Inventory	632	-	-	-	-	632
Equipment	-	-	-	4,218,511	-	4,218,511
Restricted Assets:						
Cash - self insurance fund	748,380	-	-	-	-	748,380
Amount to be provided for retirement of Long-Term Debt	-	-	-	-	947,838	947,838
TOTAL ASSETS	5,602,847	23,064	1,485,617	4,218,511	947,838	12,277,877
<u>LIABILITIES</u>						
Accounts, salaries, and withholdings payable	227,502	-	-	-	-	227,502
Claims payable	84,428	-	-	-	-	84,428
Due to taxing bodies and others	-	-	1,485,617	-	-	1,485,617
Bonds Payable	-	-	-	-	615,000	615,000
Compensated absences payable	-	-	-	-	332,838	332,838
TOTAL LIABILITIES	311,930	-	1,485,617	-	947,838	2,745,385
<u>FUND EQUITY</u>						
Investment in general fixed assets	-	-	-	4,218,511	-	4,218,511
Fund balances:						
Reserved for inventory	632	-	-	-	-	632
Reserved for self-insured health and accident plan	748,380	-	-	-	-	748,380
Unreserved - undesignated	4,541,905	23,064	-	-	-	4,564,969
TOTAL EQUITY	5,290,917	23,064	-	4,218,511	-	9,532,492
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,602,847	\$ 23,064	\$ 1,485,617	\$ 4,218,511	\$ 947,838	\$ 12,277,877

The accompanying notes are an integral part of this statement.



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES YEAR ENDED JUNE 30, 1999

	General Fund	Capital Projects	Total
<u>REVENUES</u>			
Ad valorem taxes	\$ 4,989,229	\$ -	\$ 4,989,229
Sales taxes	3,644,378	-	3,644,378
Intergovernmental revenues:			
Federal grants	187,955	-	187,955
State grants:			
State revenue sharing (net)	355,542	-	355,542
State supplemental pay	474,956	-	474,956
Other state and local grants	49,627	-	49,627
Fees, charges, and commissions for services:			
Civil and criminal fees	534,479	-	534,479
Court attendance	18,725	-	18,725
Transporting prisoners	6,019	-	6,019
Feeding and keeping prisoners	796,587	-	796,587
Municipal law enforcement fees	664,868	-	664,868
Video poker	381,059	-	381,059
Miscellaneous commissions	175,179	-	175,179
Use of money and property :			
Interest	151,796	1,494	153,290
Donated fixed assets	2,572	-	2,572
Total Revenues	<u>12,432,971</u>	<u>1,494</u>	<u>12,434,465</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	6,875,597	-	6,875,597
Operating services	1,094,079	-	1,094,079
Material and supplies	1,504,837	-	1,504,837
Principal retirement and interest	222,101	-	222,101
Travel and other charges	6,275	-	6,275
Capital outlay	1,217,356	46,948	1,264,304
Total Expenditures	<u>10,920,245</u>	<u>46,948</u>	<u>10,967,193</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,512,726	(45,454)	1,467,272
FUND BALANCE AT BEGINNING OF YEAR	<u>3,778,191</u>	<u>68,518</u>	<u>3,846,709</u>
FUND BALANCE AT END OF YEAR	<u>\$ 5,290,917</u>	<u>\$ 23,064</u>	<u>\$ 5,313,981</u>

The accompanying notes are an integral part of this statement.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>			
Ad valorem taxes	\$ 4,995,000	\$ 4,989,229	\$ (5,771)
Sales taxes	3,175,000	3,644,378	469,378
Intergovernmental revenues:			
Federal grants	175,485	187,955	12,470
State grants:			
State revenue sharing (net)	355,542	355,542	-
State supplemental pay	477,120	474,956	(2,164)
Other state and local grants	31,580	49,627	18,047
Fees, charges, and commissions for services:			
Civil and criminal fees	483,000	534,479	51,479
Court attendance	18,500	18,725	225
Transporting prisoners	21,000	6,019	(14,981)
Feeding and keeping prisoners	692,300	796,587	104,287
Municipal law enforcement fees	704,177	664,868	(39,309)
Video poker	380,000	381,059	1,059
Miscellaneous commissions	190,142	175,179	(14,963)
Use of money and property :			
Interest	140,000	151,796	11,796
Donated fixed assets	13,202	2,572	(10,630)
Total Revenues	<u>11,852,048</u>	<u>12,432,971</u>	<u>580,923</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	6,879,326	6,875,597	3,729
Operating services	1,130,714	1,094,079	36,635
Material and supplies	1,343,207	1,504,837	(161,630)
Principal retirement and interest	222,102	222,101	1
Travel and other charges	6,900	6,275	625
Capital outlay	1,170,290	1,217,356	(47,066)
Total Expenditures	<u>10,752,539</u>	<u>10,920,245</u>	<u>(167,706)</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,099,509	1,512,726	413,217
FUND BALANCE AT BEGINNING OF YEAR	<u>3,778,191</u>	<u>3,778,191</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 4,877,700</u>	<u>\$ 5,290,917</u>	<u>\$ 413,217</u>

The accompanying notes are an integral part of this statement.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff 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, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond 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 fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent 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.



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

C. **FUND ACCOUNTING**

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

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

Funds of the sheriff are classified into three categories: governmental (General Fund and Capital projects), fiduciary (agency funds), and account groups (General Fixed Assets and General Long Term Debt). 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 sales tax, 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.

Capital Projects

The Capital Project Fund is used to account for financial resources to be used for the acquisition

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, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

C. **FUND ACCOUNTING** (continued)

Account Groups

The General Fixed Asset account Group is used to account for all of the fixed assets of the Sheriff's Office.

The General Long Term Debt Account Group is used to account for all long term obligations of the Sheriff's Office.

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, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, with approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related 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.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

D. **BASIS OF ACCOUNTING** (continued)

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

E. **BUDGET PRACTICES**

The proposed budget for the year ended June 30, 1999, was made available for public inspection and comments from taxpayers at the sheriff's office on June 11, 1998. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 11 days prior to the public hearing, which was held at the sheriff's office on June 22, 1998, 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.

Formal 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.

F. **ENCUMBRANCES**

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

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

G. **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.

H. **INVENTORY**

Inventory at June 30, 1999, 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 (CFDA 10.550). 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.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

J. **COMPENSATED ABSENCES**

The following vacation hours are earned during a fiscal year:

<u>Years of Service</u>	<u>Hours Per Month</u>	<u>Hours Per Year</u>
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 retirement, unused annual leave up to a maximum of 160 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.

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 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.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

2. **LEVIED TAXES**

The sheriff has authorized and levied an ad valorem tax of 14.48 mills.

3. **CASH AND CASH EQUIVALENTS**

At June 30, 1999, the sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Petty cash	\$ 2,500
Interest-bearing demand deposits	1,925,867
Time deposits	<u>3,768,432</u>
Total	<u>\$ 5,696,799</u>

Restricted cash totals \$748,380 at June 30, 1999.

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 \$ 6,832,451 in deposits including restricted cash (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance, \$3,630,889 of pledged securities held by the custodial bank in the Sheriff's name, and \$3,201,552 at the fiscal agent 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.



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

4. **RECEIVABLES**

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

Class of Receivable

Ad valorem taxes	\$ 250
Sales Tax	384,726
Fees, charges, and commissions for services	77,165
Prisoner maintenance and transport	57,692
Video poker	77,380
Grants	55,392
Interest	12,064
Miscellaneous commissions	<u>1,048</u>
Total	\$ 665,717

5. **CHANGES IN GENERAL FIXED ASSETS**

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

Balance, July 1, 1998	\$ 3,276,466
Additions	1,244,174
Deductions	<u>(302,129)</u>
Balance, June 30, 1999	\$ 4,218,511



ASCENSION PARISH SHERIFF
Donaldsonville, 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 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 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 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

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 at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. As of April 1, 1997, the Sheriff's office also pays 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, including the employee's portion starting April 1, 1997, for the years ending June 30, 1999, 1998 and 1997, were \$ 769,531, \$656,333, and \$614,876, respectively.



ASCENSION PARISH SHERIFF
Donaldsonville, 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, 1999, employees of the sheriff have accumulated and vested \$332,838 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded within the general long term debt account group.

9. CHANGES IN AGENCY FUND BALANCES

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

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
Sheriff's	\$ 56,796	\$ 800,253	\$ 787,041	\$ 70,008
Tax Collector	355,651	33,104,193	32,645,584	814,260
Bond	515,664	2,254,965	2,193,206	577,423
Contraband	12,697	20,015	30,966	1,746
Jail inmate	14,255	180,615	172,690	22,180
Total	<u>\$ 955,063</u>	<u>\$ 36,360,041</u>	<u>\$ 35,829,847</u>	<u>\$ 1,485,617</u>



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

10. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1999, include \$721,873 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$ 46,560. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

11. LITIGATION AND CLAIMS

At June 30, 1999, the sheriff was 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.

12. 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.

13. RESERVE FOR SELF INSURED HEALTH AND ACCIDENT PLAN

At June 30, 1999, the Ascension Parish Sheriff has a fund balance reserve of \$748,350 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 \$ 469,451, 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.

Unpaid claims as of July 1, 1998	\$ 127,324
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	511,733
Payments:	
Claims attributable to current-year events where the Sheriff has retained risk of loss	(554,629)
Unpaid claims as of June 30, 1999	\$ 84,428



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

14. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Notes Payable</u>	<u>Compensated Absences (Note 8)</u>	<u>Total</u>
Long-term obligations payable at July 1, 1998	\$ 795,000	\$ 266,596	\$ 1,061,596
Additions	-	66,242	66,242
Deductions	(180,000)	(-)	(180,000)
Long-term obligations payable at June 30, 1999	<u>\$ 615,000</u>	<u>\$ 332,838</u>	<u>\$ 947,838</u>

Notes Payable as of June 30, 1999 consisted of an Ascension Parish Law Enforcement Certificate of Indebtedness, Series 1997. One million was issued for capital expenditures of the Sheriff's Office. Bi-annual payments will be made each February 1, and August 1, until the note is paid out on February 1, 2002. The note will bear 5.75% interest rate.

Future debt service requirements on the Certificate of Indebtedness:

2000	principal	\$ 195,000
	interest	35,362
2001	principal	205,000
	interest	24,150
2002	principal	215,000
	interest	<u>12,362</u>
Totals:	principal	615,000
	interest	<u>71,874</u>
TOTALS		<u>\$ 686,874</u>



SUPPLEMENTAL INFORMATION





Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Honorable Jeffery F. Wiley
Ascension Parish Sheriff's Office
Donaldsonville, Louisiana

Our independent auditors' report on the financial statements of the Ascension Parish Sheriff's Office as of and for the year ended June 30, 1999, appears on page 1. Our audit was made for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules contained on pages 20 through 26, which are also the responsibility of the Sheriff's management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such additional information has been subjected to the auditing procedures applied in the audits of the basic financial statements, and in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The year 2000 supplementary information on page 26 is not a required part of the general purpose financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Ascension Parish Sheriff's Office is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that the parties with which the Sheriff does business are or will become year 2000 compliant.

Donaldsonville, Louisiana
October 15, 1999

INDIVIDUAL FINANCIAL STATEMENTS

OF

AGENCY FUNDS



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

AGENCY FUNDS
JUNE 30, 1999

SHERIFF'S FUND

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

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.

CONTRABAND FUND

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

JAIL INMATE FUND

The Jail Inmate Fund accounts for all funds received from and disbursed to the inmates as they enter and are released from the prison system.



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

AGENCY FUNDS

COMBINING BALANCE SHEET

June 30, 1999

	<u>Sheriff's</u>	<u>Tax Collector</u>	<u>Bond</u>	<u>Contraband</u>
<u>ASSETS</u>				
Cash and cash equivalents	<u>\$ 70,008</u>	<u>\$ 814,260</u>	<u>\$ 577,423</u>	<u>\$ 1,746</u>
<u>LIABILITIES</u>				
Due to taxing bodies and others	<u>\$ 70,008</u>	<u>\$ 814,260</u>	<u>\$ 577,423</u>	<u>\$ 1,746</u>



<u>Jail Inmate</u>	<u>Total</u>
<u>\$ 22,180</u>	<u>\$ 1,485,617</u>
<u>\$ 22,180</u>	<u>\$ 1,485,617</u>



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

AGENCY FUNDS

SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS

YEAR ENDED JUNE 30, 1999

	<u>Sheriff's</u>	<u>Tax Collector</u>	<u>Bond</u>	<u>Contraband</u>
<u>BALANCES AT BEGINNING OF YEAR</u>	\$ 56,796	\$ 355,651	\$ 515,664	\$ 12,697
<u>ADDITIONS</u>				
Deposits:				
Contributions by employees	-	-	-	-
Sheriff's sales and garnishments	797,150	-	-	19,820
Fines and costs	-	-	2,236,222	-
Receipts from inmates	-	-	-	-
Taxes, fees, etc. paid to tax collector	-	33,020,960	-	-
Interest on investments	3,103	83,233	18,743	195
Total Additions	<u>800,253</u>	<u>33,104,193</u>	<u>2,254,965</u>	<u>20,015</u>
<u>REDUCTIONS</u>				
Taxes, fees, etc. distributed to taxing bodies and others	-	32,645,584	-	-
Withdrawals	-	-	-	-
Distribution to inmates	-	-	-	-
Deposits settled	787,041	-	2,193,206	30,966
Total Reductions	<u>787,041</u>	<u>32,645,584</u>	<u>2,193,206</u>	<u>30,966</u>
<u>BALANCES AT END OF YEAR</u>	<u>\$ 70,008</u>	<u>\$ 814,260</u>	<u>\$ 577,423</u>	<u>\$ 1,746</u>

The accompanying notes are an integral part of this statement.



<u>Jail Inmate</u>	<u>Total</u>
\$ 14,255	\$ 955,063
-	-
-	816,970
-	2,236,222
180,157	180,157
-	33,020,960
<u>458</u>	<u>105,732</u>
<u>180,615</u>	<u>36,360,041</u>
-	32,645,584
-	-
172,690	172,690
<u>-</u>	<u>3,011,213</u>
<u>172,690</u>	<u>35,829,487</u>
<u>\$ 22,180</u>	<u>\$ 1,485,617</u>



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana

YEAR 2000 DISCLOSURES

The year 2000 issue consists of two shortcomings that make computer processing systems unable to read year-date data beyond the year 1999. The first shortcoming is that many computer programs contain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000, as January 1, 1900, and process data incorrectly or stop processing data altogether. The second shortcoming is that some computers will be unable to detect the year 2000 as a leap year and may not register the additional day, and data calculations may be incorrect.

The Sheriff has completed an inventory of computer systems and other electronic equipment and has either modified or replaced a significant portion of its computer hardware and software so that its systems will function properly with respect to dates in the year 2000 and beyond. Based on this inventory, the Sheriff's Office is in the remediation stage in that it has either purchased or plans to purchase additional hardware and software believed to be year 2000 compliant.

The Year 2000 initiative is being managed by both internal staff and outside consultants. While management believes that its planning efforts are adequate to address its Year 2000 concerns, there can be no guarantees that the systems of the Sheriff's Office or the systems of other companies on which the Sheriff's systems and operations rely, will be converted on a timely basis and that the Year 2000 issue will not have a material impact.

