



## FINANCIAL REPORT

JUNE 30, 2003

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

Release Date 1-26-05

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## TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1-2
Report on Financial Statements	
Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in Accordance with <i>Government Auditing Standards</i>	3
Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133	4-5
Schedule of Findings and Questioned Costs	6
Summary Schedule of Prior Audit Findings	7
<u>REQUIRED SUPPLEMENTARY INFORMATION-PART I</u>	
Management's Discussion and Analysis	8-14
<u>FINANCIAL STATEMENTS</u>	
Statement of Net Assets	15
Statement of Activities	16
Governmental Balance Sheet	17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	18
Statement of Revenues, Expenditures, and Changes in Fund Balance – All Governmental Fund Types	19
Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	20
Statement of Fiduciary Net Assets – Fiduciary Funds	21
Notes to the Financial Statements	22-33



TABLE OF CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION – PART II

Budgetary Comparison Schedule – General Fund	34
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INDIVIDUAL FINANCIAL STATEMENTS OF AGENCY FUNDS

General Description	35
Schedule of Changes in Balances Due to Taxing Bodies and Others	36-37
Schedule of Expenditures of Federal Awards	38





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**INDEPENDENT AUDITORS' REPORT**

Honorable Jeffrey F. Wiley  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of the Ascension Parish Sheriff as of and for the year ended June 30, 2004, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Ascension Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and fiduciary funds of the Ascension Parish Sheriff as of June 30, 2004, and the respective changes in financial position, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and budgetary comparison information on pages 8 through 14, and 34 respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. 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 express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2004 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Sheriff's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. The supplemental schedules contained on pages 35 through 38, 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Robert H. ... : ...*

Donaldsonville, Louisiana  
September 30, 2004





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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  
Donaldsonville, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and fiduciary funds of the Ascension Parish Sheriff's Office as of and for the year ended June 30, 2004, which collectively comprise the Ascension Parish Sheriff's office basic financial statements and have issued our report thereon dated September 30, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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, regulations, contracts and grants, noncompliance with which could have a direct and 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Donaldsonville, Louisiana  
September 30, 2004



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**REPORT ON COMPLIANCE WITH REQUIREMENTS**  
**APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL**  
**OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Jeffrey F. Wiley  
Ascension Parish Sheriff  
Donaldsonville, Louisiana

**Compliance**

We have audited the compliance of Ascension Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2004. Ascension Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of management. Our responsibility is to express an opinion on Ascension Parish Sheriff's compliance based on our audit.

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

In our opinion Ascension Parish Sheriff complied, in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as public document.

*Postlethwaite, Nashville*

Donaldsonville, LA  
September 30, 2004



**ASCENSION PARISH SHERIFF'S OFFICE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2004**

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. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Ascension Parish Sheriff's Office were disclosed during the audit.
4. No reportable conditions are disclosed during the audit of internal control over major federal award programs.
5. The auditor's report on compliance for the major federal award programs for Ascension Parish Sheriff expresses an unqualified opinion on all major federal programs.
6. The program tested as major program included: Southern Anti-Terrorism Regional Training Academy (SARTA) CFDA# 16.583
7. The threshold used for distinguishing between Type A and B programs was \$300,000.
8. Ascension Parish Sheriff qualified as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. None

**ASCENSION PARISH SHERIFF'S OFFICE**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**June 30, 2004**

A. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None

## ASCENSION PARISH SHERIFF

### MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2004

This section of Ascension Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2004. Please read it in conjunction with the transmittal letter at the front of this report and the Sheriff's financial statements, which follow this section.

#### FINANCIAL HIGHLIGHTS

- The Sheriff's total net assets decreased approximately \$99,000 or 1.0 percent over the course of this year's operations.
- During the year, the Sheriff's expenses were \$99,431 more than the \$16 million generated in ad valorem and sales taxes, charges for services and operating grants for governmental programs.
- Expenses for the year were \$16.1 million, an increase of approximately \$489,000.
- The general fund reported a profit this year of \$441,149.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the financial statements, and required supplementary information, and other supplemental information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**ASCENSION PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2004**

	<b>Government-wide Statements</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statements of fiduciary net assets</li> <li>• Statements of changes in fiduciary net assets</li> </ul>
<b>Accounting basis and measurements focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
<b>Type of inflow/outflow information</b>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid.

## ASCENSION PARISH SHERIFF

### MANAGEMENTS DISCUSSION AND ANALYSIS

June 30, 2004

#### **Government-wide Statements**

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Sheriff's net assets and how they have changed. Net assets—the difference between the Sheriff's assets and liabilities—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of Ascension Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police and general administration. Ad valorem and sales taxes, state and federal grants, and fees, charges, and commissions for services finance most of these activities.

#### **Fund Financial Statements**

The fund financial statements provide more detailed information about the Sheriff's most significant funds—not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

**ASCENSION PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2004**

The Sheriff has two kinds of funds:

- **Governmental funds**—Most of the Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- **Fiduciary funds**—These 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, and litigants in suits, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations.

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

**Net assets.** The Sheriff's net assets decreased between fiscal years 2003 and 2004 to approximately \$9.8 million. (See Table A-1.)

**Table A-1  
Sheriff's Net Assets**

	Governmental Activities	
	2004	2003
Current and other assets	\$ 7,090,508	\$6,603,987
Capital assets	3,955,303	4,408,888
<b>Total assets</b>	<b>11,045,811</b>	<b>11,012,875</b>
Current liabilities	363,315	317,943
Long term Liabilities	869,029	782,034
<b>Total liabilities</b>	<b>1,232,344</b>	<b>1,099,977</b>
Net assets		
Invested in capital assets, net of related debt	3,955,303	4,408,888
Restricted	159,036	-
Unrestricted	5,699,128	5,504,010
<b>Total net assets</b>	<b>\$5,699,128</b>	<b>\$5,504,010</b>

Net assets of the Sheriff's governmental activities decreased 1.0 percent to approximately \$9.8 million.

**ASCENSION PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2004**

**Changes in net assets.** The Sheriff's total revenues increased by 6.3 percent. (See Table A-2.) Approximately 68 percent of the Sheriff's revenue comes from ad valorem and sales tax collections from Ascension Parish. Another 11 percent comes from state and federal programs. The remaining 21 percent is comprised of miscellaneous fees and commissions and other intergovernmental revenue.

The total cost of all programs and services increased approximately \$489,000. The Sheriff's expenses cover all services performed by its office.

**Governmental Activities**

Revenues for the Sheriff's governmental activities increased 6.3 percent to \$16 million while total expenses increased 3.1 percent.

**Table A-2  
Changes in Sheriff's Net Assets**

	<b>Governmental Activities</b>	
	<u>2004</u>	<u>2003</u>
<b>Revenues</b>		
Program revenues		
Charges for services	\$3,241,275	\$2,718,765
Federal grants	838,069	872,254
State grants	109,259	40,889
General revenues		
Taxes	10,947,452	10,537,329
Miscellaneous	1,525	2,500
Intergovernmental	802,672	797,478
Interest	51,982	79,457
<b>Total revenues</b>	<u><b>15,992,234</b></u>	<u><b>\$15,048,672</b></u>
<b>Expenses</b>		
Public safety	<u>16,091,665</u>	<u>15,602,695</u>
<b>Total expenses</b>	<u><b>16,091,665</b></u>	<u><b>15,602,695</b></u>
<b>Increase (Decrease) in net assets</b>	<u><b>\$ (99,431)</b></u>	<u><b>\$ (554,023)</b></u>

ASCENSION PARISH SHERIFF

**MANAGEMENTS DISCUSSION AND ANALYSIS**  
**June 30, 2004**

**FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS**

As the Sheriff completed the year, its governmental funds reported a fund balance of \$6.7 million, an increase from last year of approximately \$441,000. The primary reason for the general funds profit is the increase in ad valorem collected.

**General Fund Budgetary Highlights**

Over the course of the year, the Sheriff made amendments to the general fund budget. These budget amendments fall into two categories:

- Self generated revenue amendments were made to increase ad valorem taxes due to increases in collections.
- Intergovernmental revenues decreases to reflect necessary adjustment regarding federal grant spending.

Even with these adjustments, actual expenditures were approximately \$417,000 below final budget amounts.

**CAPITAL ASSETS**

At the end of 2004, the Sheriff had invested \$3,955,303 in capital assets. (See Table A-3.)

**Table A-3**  
**Sheriff's Capital Assets**  
(Net of depreciation)

	<u>Governmental Activities</u>	
	<u>2004</u>	<u>2003</u>
Land	\$1,220,000	\$1,220,000
Buildings	579,303	543,880
Equipment	2,156,000	2,645,008
<b>Total</b>	<b><u>\$3,955,303</u></b>	<b><u>\$4,408,888</u></b>

This year's major capital assets additions include:

- The purchase of a target system for the shooting range costing approximately \$16,000.
- Courthouse expansion project costing approximately \$50,000.
- Three vehicles were also purchased with federal grants costing approximately \$53,000.



**ASCENSION PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2004**

**CAPITAL ASSETS (continued)**

This year's major capital asset deletions include:

- The disposal of vehicles and computer equipment costing approximately \$167,000.

The amounts budgeted for capital outlay for the 2004-2005 fiscal year total \$520,387. This amount represents amounts for the completion of the courthouse expansion project, automobiles and radio equipment.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Sheriff is dependent on ad valorem and sales tax collections for 68 percent of its revenues. The economy is not expected to generate any significant growth. However, the Sheriff's future revenues are expected to be higher than the current year. The budget for the 2005 fiscal year end includes \$375,000 for funding from the Ascension Parish Communications 911 Center. Also, budgeted is \$633,600 for the federal support of Southern Anti-Terrorism Regional Training Academy (SARTA grant) to be used in support of terrorism prevention and response training for law enforcement and other responders.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Ascension Parish Sheriff's Office, PO Box 268, Donaldsonville, LA 70346.

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**STATEMENT OF NET ASSETS**  
**June 30, 2004**

**ASSETS**

**CURRENT ASSETS:**

Cash	\$ 5,931,076
Receivables	914,735
Restricted assets:	
Cash - self insurance fund	244,697
Total current assets	<u>7,090,508</u>

**NONCURRENT ASSETS:**

Capital assets, net of accumulated depreciation	3,955,303
Total noncurrent assets	<u>3,955,303</u>
Total assets	<u>\$ 11,045,811</u>

**LIABILITIES**

**CURRENT LIABILITIES:**

Accounts, salaries, and withholdings payable	\$ 277,654
Claims payable	85,661
Total current liabilities	<u>363,315</u>

**NON-CURRENT LIABILITIES:**

Compensated absences payable	869,029
Total long-term liabilities	<u>869,029</u>
Total liabilities	<u>1,232,344</u>

**NET ASSETS**

Invested in capital assets, net of related debt	3,955,303
Restricted	159,036
Unrestricted	5,699,128
Total net assets	<u>9,813,467</u>
Total liabilities and net assets	<u>\$ 11,045,811</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2004**

Governmental Activities	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Public Safety	<u>\$ 16,091,665</u>	<u>3,241,275</u>	<u>\$ 947,328</u>	<u>\$ (11,903,062)</u>
General revenues:				
Taxes				10,947,452
State appropriations				802,672
Interest				51,982
Miscellaneous				1,525
Total general revenues				<u>11,803,631</u>
Change in net assets				<u>(99,431)</u>
Net assets - beginning				<u>9,912,898</u>
Net assets - ending				<u>\$ 9,813,467</u>

The accompanying notes are an integral part of this statement.



ASCENSION PARISH SHERIFF

Donaldsonville, Louisiana

GOVERNMENTAL BALANCE SHEET

JUNE 30, 2004

	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 5,931,076
Receivables	914,735
Restricted assets:	
Cash - self insurance fund	<u>244,697</u>
 TOTAL ASSETS	 <u>\$ 7,090,508</u>
<b><u>LIABILITIES</u></b>	
Accounts, salaries, and withholdings payable	\$ 277,654
Claims payable	<u>85,661</u>
TOTAL LIABILITIES	<u>363,315</u>
<b><u>FUND EQUITY</u></b>	
Reserved for self-insured health and accident plan	159,036
Unreserved - undesignated	<u>6,568,157</u>
TOTAL EQUITY	<u>6,727,193</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$ 7,090,508</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**JUNE 30, 2004**

Total Fund Balances at June 30, 2004 - Governmental Funds		\$ 6,727,193
Cost of capital assets at June 30, 2004	8,429,570	
Less: Accumulated Depreciation as of June 30, 2004:	<u>(4,474,267)</u>	3,955,303
Long-term liabilities at June 30, 2004:		
Compensated absences payable		<u>(869,029)</u>
Net Assets at June 30, 2004		<u>\$ 9,813,467</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 - ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 2004**

	<u>General Fund</u>
<b><u>REVENUES</u></b>	
Ad valorem taxes	\$ 6,841,306
Sales taxes	4,106,146
Intergovernmental revenues:	
Federal grants	838,069
State grants:	
State revenue sharing (net)	122,123
State supplemental pay	680,549
Other state and local grants	109,259
Fees, charges, and commissions for services:	
Civil and criminal fees	990,878
Court attendance	19,175
Communications District -911	462,179
Transporting prisoners	26,118
Feeding and keeping prisoners	666,661
Municipal law enforcement fees	708,738
Miscellaneous commissions	367,526
Use of money and property :	
Interest	51,982
Donated fixed assets	1,525
Total Revenues	<u>15,992,234</u>
<b><u>EXPENDITURES</u></b>	
Public safety:	
Personal services and related benefits	11,959,784
Operating services	1,728,482
Material and supplies	1,640,349
Travel and other charges	12,640
Capital outlay	209,830
Total Expenditures	<u>15,551,085</u>
EXCESS OF REVENUES OVER EXPENDITURES	441,149
FUND BALANCE AT BEGINNING OF YEAR	<u>6,286,044</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,727,193</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2004**

Total Net Changes in Fund Balance for year ended June 30, 2004	\$ 441,149
Add: Capital outlay which is considered expenditures	192,461
Less: Depreciation expense for year ended June 30, 2004	(635,428)
Difference on gain of asset	(10,619)
Less: Excess of compensated absences earned over compensated absences used	<u>(86,994)</u>
Total changes in Net Assets, for year ended June 30, 2004	<u>\$ (99,431)</u>

The accompanying notes are an integral part of this statement.



**ASCENSION PARISH SHERIFF**

**Donaldsonville, Louisiana**

**STATEMENT OF FIDUCIARY NET ASSETS**

**FIDUCIARY FUNDS**

**June 30, 2004**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 931,664
Total Assets	<u>931,664</u>
<b>LIBAILITIES</b>	
Due to taxing bodies and others	931,664
Total Liabilities	<u>931,664</u>
<b>NET ASSETS</b>	<u>\$ -</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, BASIS OF ACCOUNTING**

**BASIS OF PRESENTATION**

The accompanying financial statements of the Ascension Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America 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.

**GOVERNMENT-WIDE STATEMENTS:**

The statement of net assets and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**FUND FINANCIAL STATEMENTS:**

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental fund:

**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.

The Sheriff reports the following fund types:

**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)**

**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.

**C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS**

The Governmental Wide Financial Statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

All governmental activities of the Sheriff follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**D. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 2004, was made available for public inspection and comments from taxpayers at the sheriff's office on June 13, 2003. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the sheriff's office on June 23, 2003, 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.

**E. ENCUMBRANCES**

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

**F. 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.

**G. CAPITAL ASSETS**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**G. CAPITAL ASSETS**

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40
Building Improvements	20-30
Vehicles	5-15
Equipment	3-15

**H. COMPENSATED ABSENCES**

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and compensatory balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

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	14	168

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**H. COMPENSATED ABSENCES (continued)**

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 current year expenditure in the General Fund when leave is actually taken.

**I. FUND EQUITY**

**Reserves**

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

**2. LEVIED TAXES**

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

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**3. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2004, are as follows:

Governmental activities:

	Land	Building	Equipment	Total
Cost of Capital Assets June 30, 2003	\$1,220,000	\$578,547	\$6,605,750	\$8,404,297
Additions	-	50,256	142,206	192,462
Deletions	-	-	(167,189)	(167,189)
Costs of Capital Assets, June 30, 2004	1,220,000	628,803	6,580,767	8,429,570
Accumulated depreciation June 30, 2003	-	34,667	3,960,742	3,995,409
Additions	-	14,833	620,595	635,428
Deletions	-	-	(156,570)	(156,570)
Accumulated depreciation, June 30, 2004	-	49,500	4,424,767	4,474,267
Capital assets, net of accumulated depreciation at June 30, 2004	\$1,220,000	\$579,303	\$2,156,000	\$3,955,303

For the year ended June 30, 2004, depreciation expense was \$635,428.

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**4. CASH AND CASH EQUIVALENTS**

At June 30, 2004, the sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Petty Cash	\$ 2,500
Interest-bearing demand deposits	6,047,359
Time	<u>1,057,578</u>
Total	<u>\$7,107,437</u>

Restricted cash totals \$244,697 at June 30, 2004.

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, 2004, the sheriff has \$8,696,075 in deposits including restricted cash (collected bank balances). These deposits are secured from risk by \$257,577 of federal deposit insurance, and \$8,438,498 was held through a joint custody account between the pledging bank and the Federal Reserve Bank of Atlanta.

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.

**5. RECEIVABLES**

The General Fund receivables at June 30, 2004 are as follows:

Class of Receivable

Sales tax	\$ 450,379
Fees, charges, and commissions for services	259,084
Prisoner maintenance and transport	55,344
Grants	128,566
Interest	2,465
Miscellaneous commissions	<u>18,897</u>
Total	<u>\$ 914,735</u>





**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**6. PENSION PLAN**

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$850 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 creditable service is 3.33 percent. 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 Sheriffs Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana 71220, or by calling (318)362-3191.

*Funding Policy.* Plan members are required by state statute to contribute 9.8 percent of their annual covered salary and the Ascension Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.25 percent of annual covered payroll. As of April 1, 1996, the Sheriff's office also pays the employees 9.8 percent 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, 1996, for the years ending June 30, 2004, 2003, and 2002, were \$2,067,823, \$1,833,400, and \$1,712,434, 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. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Balance at Beginning of year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at End of Year</u>
<i>Agency funds:</i>				
Civil Account	\$176,476	\$2,265,704	\$2,273,602	\$168,578
Tax Collector	130,968	44,011,981	44,058,339	84,610
Bond	694,433	1,632,132	1,700,947	625,618
Contraband	1,775	8,011	6,993	2,793
Jail inmate	40,568	304,203	294,706	50,065
Total	<u>\$1,044,220</u>	<u>\$48,222,031</u>	<u>\$48,334,587</u>	<u>\$931,664</u>

**9. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2004, include \$84,610 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$466. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**10. LITIGATION AND CLAIMS**

At June 30, 2004, 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.

**11. 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**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**12. RESERVE FOR 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 \$ 40,000 per person covered up to an aggregate of \$1,613,052, 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, 2003	\$177,447
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	938,622
Payments:	
Claims attributed to current year events where the Sheriff has retained risk of loss	<u>( 1,030,408)</u>
Unpaid claims as of June 30, 2004	<u>\$85,661</u>

**13. CHANGES IN LONG -TERM DEBT**

At June 30, 2004, employees of the sheriff have accumulated and vested \$869,029 of employee leave benefits, which was computed in accordance with GASB Classification Section C60.

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

	<u>Compensated Absences</u>
Long term debt payable at July 1, 2003	\$ 782,035
Additions	116,565
Deductions	<u>( 29,571)</u>
Long term debt payable at June 30, 2004	<u>\$ 869,029</u>



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS**

**14. LEASES**

The sheriff has operating leases for office equipment and radio towers. Total rent and leases paid for the year was \$54,390.

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

Fiscal year ended 2005	\$39,742
Total	\$39,742

**15. COMMITMENTS**

At June 30, 2004, the Ascension Parish Sheriff's office was committed to pay \$76,032 towards to expansion of the Ascension parish courthouse.

REQUIRED  
SUPPLEMENTAL INFORMATION



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2004**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>REVENUES</u></b>				
Ad valorem taxes	\$6,522,756	\$6,703,572	\$6,841,306	\$ 137,734
Sales taxes	4,400,000	4,146,419	4,106,146	(40,273)
Intergovernmental revenues:				
Federal grants	1,299,535	740,611	838,069	97,458
State grants:				
State revenue sharing (net)	121,797	122,123	122,123	-
State supplemental pay	700,200	737,441	680,549	(56,892)
Other state and local grants	821,070	908,188	109,259	(798,929)
Fees, charges, and commissions for services:				
Civil and criminal fees	887,401	1,078,424	990,878	(87,546)
Court attendance	17,000	19,000	19,175	175
Communications district- 911	350,000	328,137	462,179	134,042
Transporting prisoners	33,000	26,610	26,118	(492)
Feeding and keeping prisoners	775,100	829,855	666,661	(163,194)
Municipal law enforcement fees	58,240	21,316	708,738	687,422
Miscellaneous commissions	271,146	356,167	367,526	11,359
Use of money and property :				
Interest	75,670	54,520	51,982	(2,538)
Donated fixed assets	500	1,525	1,525	-
Total Revenues	16,333,415	16,073,908	15,992,234	(81,674)
<b><u>EXPENDITURES</u></b>				
Public safety:				
Personal services and related benefits	12,082,994	11,948,962	11,959,784	(10,822)
Operating services	1,778,733	1,879,328	1,728,482	150,846
Material and supplies	2,265,300	1,968,196	1,640,349	327,847
Travel and other charges	-	-	12,640	(12,640)
Capital outlay	289,780	171,773	209,830	(38,057)
Total Expenditures	16,416,807	15,968,259	15,551,085	417,174
EXCESS OF REVENUES OVER EXPENDITURES	(83,392)	105,649	441,149	335,500
FUND BALANCE AT BEGINNING OF YEAR	6,286,044	6,286,044	6,286,044	-
FUND BALANCE AT END OF YEAR	\$6,202,652	\$6,391,693	\$6,727,193	335,500

The accompanying notes are an integral part of this statement.

INDIVIDUAL FINANCIAL STATEMENTS

OF

AGENCY FUNDS



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**

**AGENCY FUNDS**  
**June 30, 2004**

**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**

**SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS**

**YEAR ENDED JUNE 30, 2004**

	<u>Sheriff's</u>	<u>Tax Collector</u>	<u>Bond</u>
<b><u>BALANCES AT BEGINNING OF YEAR</u></b>	\$ 176,476	\$ 130,968	\$ 694,433
<b><u>ADDITIONS</u></b>			
Deposits:			
Sheriff's sales and garnishments	2,263,836	-	-
Fines and costs	-	-	1,627,318
Receipts from inmates	-	-	-
Taxes, fees, etc. paid to tax collector	-	44,011,515	-
Interest on investments	1,868	466	4,814
Total Additions	<u>2,265,704</u>	<u>44,011,981</u>	<u>1,632,132</u>
<b><u>REDUCTIONS</u></b>			
Taxes, fees, etc. distributed to taxing bodies and others	-	44,058,339	-
Distribution to inmates	-	-	-
Deposits settled	2,273,602	-	1,700,947
Total Reductions	<u>2,273,602</u>	<u>44,058,339</u>	<u>1,700,947</u>
<b><u>BALANCES AT END OF YEAR</u></b>	<u>\$ 168,578</u>	<u>\$ 84,610</u>	<u>\$ 625,618</u>

The accompanying notes are an integral part of this statement.



<u>Contraband</u>	<u>Jail Inmate</u>	<u>Total</u>
\$ 1,775	\$ 40,568	\$ 1,044,220
7,990	-	2,271,826
-	-	1,627,318
-	304,142	304,142
-	-	44,011,515
<u>21</u>	<u>61</u>	<u>7,230</u>
<u>8,011</u>	<u>304,203</u>	<u>48,222,031</u>
-	-	44,058,339
-	294,706	294,706
<u>6,993</u>	<u>-</u>	<u>3,981,542</u>
<u>6,993</u>	<u>294,706</u>	<u>48,334,587</u>
<u>\$ 2,793</u>	<u>\$ 50,065</u>	<u>\$ 931,664</u>

**ASCENSION PARISH SHERIFF**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2004**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
Office of Community Oriented Policing Services			
Southern Anti-Terrorism Regional Academy Training (SARTA)	16.853	2003DDBX0288	\$ 530,025
Project Safe Neighborhood	16.609	None	14,642
High Intensity Drug Trafficking Area	None	I3PGCP589	10,225
Electronic Equipment	16.710	P04-5-017	829
Integrated Criminal Apprehension	16.579	B025037	54,505
School Resource Officers Program	16.540	J01-5-013	14,237
Domestic Violence Program	16.588	M03-5-010	9,072
2003 Local Law Enforcement Block Grants	16.592	2003LBLX0340	16,955
Victim Assistance Program	16.575	C02-8004	45,778
			696,268
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Louisiana Department of Military Affairs			
FEMA Flood- Lili	83.544	005-06B9A-00	1,089
		2003TETX0163/	
Homeland Security	None	2003MUT30022	58,397
			59,486
<b>DEPARTMENT OF TRANSPORTATION</b>			
Concentrated Accident Reduction Enforcement	20.600	PT04-03-00	23,909
Safe and Sober Campaign 2002/2003	20.601	P3-04-17-52	3,789
<b>Total</b>			<b>\$ 783,452</b>

**BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Ascension Parish Sheriff's Office and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

