

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

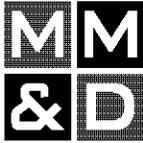
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ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

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**Major, Morrison & David**

*Certified Public Accountants*

QUALITY • INTEGRITY • DEPENDABILITY

**John L. Morrison III, CPA, CGMA, PC**

**Mark A. David, CPA, PC**

**John S. Disotell III, CPA, PC**

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**Van P. Major, CPA (1951-2005)**

## INDEPENDENT AUDITORS' REPORT

Honorable J. Austin Daniel  
West Feliciana Parish Sheriff  
P.O. Drawer 1844  
St. Francisville, Louisiana 70775

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Feliciana Parish Sheriff as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

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 the aggregate remaining fund information of the West Feliciana Parish Sheriff, as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 9 and on pages 43 through 45, be presented to supplement the basic financial statements. Such information, including health care and pension information on pages 46 through 49, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying supplemental information schedules and other information as listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental information schedules and other information as listed in the foregoing table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2017 on our consideration of the West Feliciana Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the West Feliciana Parish Sheriff's internal control over financial reporting and compliance.



Major, Morrison & David  
New Roads, Louisiana  
November 27, 2017

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**WEST FELICIANA PARISH SHERIFF**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017**

Within this section of the West Feliciana Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management provides this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2017. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**FINANCIAL HIGHLIGHTS**

The Sheriff's assets exceeded its liabilities by \$2,954,233 (net position) for the fiscal year reported.

Total assets are comprised of the following:

1. Capital assets, net of related debt, of \$2,170,716 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt.
2. Unrestricted net position of \$253,425 represent the portion available to maintain the Sheriff's continuing obligations to citizens and creditors.

The Sheriff's governmental funds reported total ending fund balance of \$5,358,909 this year. This compares to the prior year ending fund balance of \$4,898,805, showing an increase of \$460,104. General fund balance of \$4,858,936 shows a \$365,499 increase from the prior year.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$4,524,892 with \$303,925 assigned for budget stabilization. Overall, the Sheriff's office continues to maintain a strong financial position. The financial highlights are explained in more detail in the "financial analysis" section of this document.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

**Government-wide Financial Statements**

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff's finances would extend to other nonfinancial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

**WEST FELICIANA PARISH SHERIFF**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017**

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented on pages 11 and 12 of this report.

**Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives. The basic governmental fund financial statements are presented on pages 13-16 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending a court action and the individual prison inmate accounts. The Sheriff only reports agency funds. The basic agency fund financial statement is presented on page 17 of this report.

**Notes to the financial statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 19 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sheriff's budget presentations, management's discussion and analysis, pension liability with the Sheriff's Pension & Relief Fund, and employee health care plan. Budgetary comparison statements are included as "required supplementary information" for the general and special revenue funds. These statements and schedules demonstrate compliance with the Sheriff's adopted and final revised budgets. Required supplementary information can be found on pages 43 to 49 of this report.

In addition, other supplemental information providing details on the non-major governmental funds, individual agency funds, sheriff's certification on the tax collector account, and sheriff's schedule of compensation and benefits are presented on pages 51 to 58 of this report.

**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

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

The Sheriff's net position at fiscal year-end is \$2,954,233. The following table provides a summary of the Sheriff's net position:

Summary of Net position

	<b>2016</b>		<b>2017</b>	
	Governmental Activities	%	Governmental Activities	%
	<u>          </u>	<u>      </u>	<u>          </u>	<u>      </u>
<b>Assets:</b>				
Current assets and other assets	\$ 5,448,759	65%	\$ 6,040,985	68%
Capital assets	2,991,281	35%	2,823,239	32%
Total Assets	<u>8,440,040</u>	<u>100%</u>	<u>8,864,224</u>	<u>100%</u>
Deferred outflows of resources	<u>523,676</u>	<u>100%</u>	<u>1,330,337</u>	<u>100%</u>
<b>Liabilities:</b>				
Current liabilities	751,702	13%	886,561	13%
Long-term liabilities	<u>4,940,494</u>	<u>87%</u>	<u>5,918,188</u>	<u>87%</u>
Total liabilities	<u>5,692,196</u>	<u>100%</u>	<u>6,804,749</u>	<u>100%</u>
Deferred inflows of resources	<u>560,678</u>	<u>100%</u>	<u>435,579</u>	<u>100%</u>
<b>Net position:</b>				
Investment in capital assets, net of debt	2,137,282	79%	2,170,716	73%
Restricted	434,493	16%	530,092	18%
Unrestricted	<u>139,067</u>	<u>5%</u>	<u>253,425</u>	<u>9%</u>
Total net position	<u>\$ 2,710,842</u>	<u>100%</u>	<u>\$ 2,954,233</u>	<u>100%</u>

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 6.81 to 1.

The Sheriff reported positive balances in net position for the governmental activities. Net position for the sheriff increased overall by \$243,391 for governmental activities in the fiscal year ending June 30, 2017.

Note that 73% of the governmental activities' net position is tied up in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

The following table provides a summary of the Sheriff's changes in net position:

Summary of Changes in Net position

	Governmental Activities 6/30/16	%	Governmental Activities 6/30/17	%
	<u>6/30/16</u>	<u>Total</u>	<u>6/30/17</u>	<u>Total</u>
Revenues:				
Program:				
Charges for services	\$ 2,392,457	34%	\$ 2,662,596	35%
Operating grants	469,195	7%	624,218	7%
Capital grants	56,296	1%	52,403	1%
General:				
Ad valorem taxes	3,847,079	53%	3,955,648	52%
Unrestricted state grants	263,116	3%	282,502	3%
Interest earnings	11,605	1%	25,416	1%
Miscellaneous	96,454	1%	73,575	1%
	<u>7,136,202</u>	<u>100%</u>	<u>7,676,358</u>	<u>100%</u>
Total revenues				
Program expenses:				
Public safety	7,214,502	99%	7,422,411	99%
Interest	16,606	1%	10,556	1%
	<u>7,231,108</u>	<u>100%</u>	<u>7,432,967</u>	<u>100%</u>
Total expenses				
Change in net position	(94,906)		243,391	
Beginning net position	<u>2,805,748</u>		<u>2,710,842</u>	
Ending net position	<u>\$ 2,710,842</u>		<u>\$ 2,954,233</u>	

**Governmental Revenues**

The Sheriff is heavily reliant on property taxes to support its operation. Property taxes provided 52% of the sheriff's total revenues. Program revenues, intergovernmental agreements, sheriff's office fees and commissions, other sheriff's office revenues, and interest on deposits fund 48% of governmental operating expenses.

**Governmental Functional Expenses**

The total function of the Sheriff's office is public safety activities. Of the total public safety costs, depreciation on the capital assets and post-employment benefit expenses was \$318,732 and \$426,861, respectively or 10% of total costs.

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

Governmental funds:

As discussed, governmental funds are reported in the fund statements with short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the

**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$5,358,909. Of this year-end total, \$4,524,892 is unassigned indicating availability for continuing the sheriff's activities. Assigned fund balance includes \$303,925 for subsequent year budget stabilization. Legally restricted fund balances include \$499,973 for grant restrictions and debt service, and nonspendable fund balance includes \$30,119 for prepaid expenses.

The total ending fund balances of governmental funds show an increase of \$460,104 and resulted mainly from increases in property taxes and decreases in capital outlay expenses.

**Major Governmental Funds**

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$365,499 from the prior year. In fiscal 2015 – 2016 the General Fund's fund balance decreased approximately \$282,879. Overall revenues increased \$293,394, mainly from property taxes and feeding and keeping prisoners increases. On the expense side, overall expenses decreased \$354,984 mainly from capital outlay and debt service expenses decreases, with other expenses remaining fairly stable. The special revenue Other Grants Fund was also listed as a major governmental fund and consists of non-homeland security grants awarded the sheriff's office from federal, state, and local sources.

The General Fund's ending fund balance was higher than the prior year mainly due to additional revenues and decreases in debt service and capital outlay expenditures. Management's goal is to operate from a position of spending only what is generated, aggressive accelerated payments on debt, and operating within budgeted costs. The fund balance reflects an adequate reserve for unexpected occurrences, but close monitoring of expenditures will be maintained due to inflationary pressures.

**Budgetary Highlights**

**General Fund**

The General Fund's budget, which was amended once during the current year, was within the expected range of actual collected and expended amounts reported in fiscal 2017. Actual results were slightly better than estimated in almost all revenue categories. Expenses came in under budget and within an acceptable range. Salaries and related benefits were budgeted similar to the prior year due to no expected increases, which in the end were slightly lower than expected due to decreases in health and pension costs. Other budgeted expenses fell within the estimated range although slightly lower than expected.

The original budget report expected an increase in tax revenues with decreases in most other revenue categories. Expenditures were estimated to increase in personnel & benefits with reductions in operating services. Other items having budget significance included:

- The cost of health insurance coverage for employees decreased by \$15,000.
- Pension contributions decreased to 13.25% from 13.75% in the prior year
- Capital outlay included estimates for new vehicles and support equipment, but at reduced budgeted costs of \$212,710, which is close to amounts actually spent of \$150,690.
- Ad valorem taxes actually increased \$108,569 due to additional assessments
- General grant revenues were not budgeted within the general fund due to accounting for these revenues within the special revenue funds
- Overall revenues and expenditures were within budget estimates.

**WEST FELICIANA PARISH SHERIFF**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2017**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2017, was \$2,823,239. The overall decrease was 5.6% for the Sheriff as a whole. See footnote number 7 for additional information about changes in capital assets during the fiscal year and balances at year end. The following table reflects a summary of capital asset activity.

	Governmental Activities	
	2016	2017
Depreciable assets (excluding land):		
Building, equipment & furniture	\$ 4,721,526	\$ 5,009,800
Vehicles	1,675,962	1,761,654
Total depreciated assets	6,397,488	6,771,454
Less accumulated depreciation	3,679,083	3,948,215
Book value – depreciable assets	\$ 2,718,405	\$ 2,823,239
Percentage depreciated	58%	58%

The major additions to capital assets include:

Four new & one used vehicle	\$ 107,972
Fixtures & police equipment	\$ 42,718

Long-term debt:

The Sheriff has outstanding a \$2,000,000 Certificate of Indebtedness, Series 2006 of the Law Enforcement District of West Feliciana Parish. These certificates were purchased by a local bank to be paid back from the pledge and dedication of the excess of annual revenues of the Sheriff. Additional security on the obligation was met by pledging a certificate of deposit in the amount of \$1,000,000 owned by the sheriff in order to obtain lower interest rates. As of the year ended June 30, 2017, the Sheriff had outstanding a total of \$652,523 on the 2006 certificate of indebtedness. Additional information on the Sheriff's debt can be found in Note 14 on pages 37- 38.

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

Approximately 52% of the sheriff's revenues are derived from ad valorem taxes, with the Entergy River Bend Nuclear Plant providing 58% of the ad valorem taxes in the parish. As the plant ages, assessment values and revenues will continually decline, estimated at a 4% reduction rate. Other revenues are expected to remain the same. Expenses in total are expected to remain stable with budgeted amounts to fund 4 new vehicles (yearly replacements) and other support equipment purchases. Group health costs are expected to increase by 4.4% while employer pension contribution rates will drop .50%. Increases in work release costs are expected to be offset with reductions in other operating categories. The budget will remain conservative to maintain operating within the revenues that are generated.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact J. Austin Daniel, West Feliciana Sheriff and Tax Collector, P. O. Box 1844, St. Francisville, LA, 70775.

**BASIC FINANCIAL STATEMENTS**

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Statement of Net Position**

**June 30, 2017**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,992,651
Investments	3,472,987
Accounts receivable	545,228
Prepaid assets	30,119
Capital assets:	
Land	272,876
Other capital assets, net of depreciation	<u>2,550,363</u>
 Total Assets	 <u>8,864,224</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Resources related to pensions	<u>1,330,337</u>
Total deferred outflows of resources	<u>1,330,337</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	682,076
Current portion of long-term obligations - due within one year	204,485
Non-current liabilities:	
Net pension liability	2,793,491
Other post-employment benefits	2,676,659
Non-current portion of long-term obligations	<u>448,038</u>
 Total Liabilities	 <u>6,804,749</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Resources related to pensions	<u>435,579</u>
Total deferred inflows of resources	<u>435,579</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	2,170,716
Restricted for:	
Prepaid expenses	30,119
Debt service	19,589
Grant programs	480,384
Unrestricted (deficit)	<u>253,425</u>
 Total net position	 <u>\$ 2,954,233</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Statement of Activities**

**For the Year Ended June 30, 2017**

<b>FUNCTIONS/PROGRAMS</b>	Expenses	<b>Program Revenues</b>			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government - Public Safety	\$ 7,422,411	\$ 2,662,596	\$ 624,218	\$ 52,403	\$ (4,083,194)
Interest on long term debt	10,556	-	-	-	(10,556)
<b>Total governmental activities</b>	<b>\$ 7,432,967</b>	<b>\$ 2,662,596</b>	<b>\$ 624,218</b>	<b>\$ 52,403</b>	<b>(4,093,750)</b>
General revenues:					
Ad valorem taxes					3,955,648
State revenue sharing					106,301
Video poker revenues					176,201
Gain (loss) on sale of equipment					885
Miscellaneous					72,690
Unrestricted investment earnings					25,416
<b>Total general revenues</b>					<b>4,337,141</b>
Change in net position					243,391
Net position - beginning of the year					2,710,842
Net position - end of the year					<b>\$ 2,954,233</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**

June 30, 2017

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE- OTHER GRANTS FUND</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$ 1,488,009	\$ 232,246	\$ 272,396	\$ 1,992,651
Investments	3,472,987	-	-	3,472,987
Receivables	369,287	139,325	36,616	545,228
Due from other funds	169,533	-	-	169,533
Prepaid assets	30,119	-	-	30,119
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 5,529,935</b>	<b>\$ 371,571</b>	<b>\$ 309,012</b>	<b>\$ 6,210,518</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
Liabilities:				
Accounts and salaries payable	\$ 336,574	\$ 11,077	\$ -	\$ 347,651
Due to other funds	-	124,135	45,398	169,533
Compensated absences payable	334,425	-	-	334,425
<b>Total Liabilities</b>	<b>670,999</b>	<b>135,212</b>	<b>45,398</b>	<b>851,609</b>
Equity and Other Credits:				
Fund balances				
Nonspendable:				
Prepaid expenses	30,119	-	-	30,119
Restricted for:				
Homeland Sec. & Emergency Preparedness	-	-	244,025	244,025
Other Grants	-	236,359	-	236,359
Debt Service	-	-	19,589	19,589
Assigned for:				
Budget stabilization	303,925	-	-	303,925
Unassigned	4,524,892	-	-	4,524,892
<b>Total Equity and Other Credits</b>	<b>4,858,936</b>	<b>236,359</b>	<b>263,614</b>	<b>5,358,909</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 5,529,935</b>	<b>\$ 371,571</b>	<b>\$ 309,012</b>	<b>\$ 6,210,518</b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Reconciliation of the Balance Sheet - Governmental Funds  
to the Statement of Net Position**

**For the Year Ended June 30, 2017**

Total fund balance - governmental funds	\$ 5,358,909
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Balance sheet - governmental funds.	2,823,239
Long-term liabilities, including certificates of indebtedness, are not due and payable in the current period and therefore are not reported in the governmental funds.	
Certificates of indebtedness	(652,523)
Other postemployment benefits	(2,676,659)
Net pension liability	(2,793,491)
Deferred outflows of resources related to pensions do not require the use of current financial resources and are therefore not reported in the governmental funds.	1,330,337
Deferred inflows of resources related to pensions do not require the use of current financial resources and are therefore not reported in the governmental funds.	<u>(435,579)</u>
Total net position of governmental activities	<u>\$ 2,954,233</u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 2017**

	GENERAL FUND	SPECIAL REVENUE- OTHER GRANTS FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Ad valorem taxes	\$ 3,955,648	\$ -	\$ -	\$ 3,955,648
Intergovernmental revenues:				
Federal grants	-	172,286	63,274	235,560
State grants:				
State revenue sharing	106,301	-	-	106,301
State supplemental pay	190,347	-	-	190,347
Miscellaneous	12,213	126,308	-	138,521
Local	725,861	-	40,000	765,861
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	31,264	-	-	31,264
Civil and criminal fees	72,072	-	-	72,072
Court attendance	3,638	-	-	3,638
Feeding, transporting, and keeping prisoners	1,606,109	-	-	1,606,109
Other	8,760	-	-	8,760
Fines and forfeitures	772	-	-	772
Interest	25,374	-	42	25,416
Miscellaneous	333,990	30,242	-	364,232
Total revenues	<u>7,072,349</u>	<u>328,836</u>	<u>103,316</u>	<u>7,504,501</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	4,758,579	118,814	72,461	4,949,854
Operating services	1,456,066	124,328	9,703	1,590,097
Material and supplies	101,185	9,265	1,861	112,311
Travel and other charges	15,483	1,123	-	16,606
Capital outlay	150,690	-	-	150,690
Debt service	-	-	212,032	212,032
Miscellaneous	13,692	-	-	13,692
Total expenditures	<u>6,495,695</u>	<u>253,530</u>	<u>296,057</u>	<u>7,045,282</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 576,654</b>	<b>\$ 75,306</b>	<b>\$ (192,741)</b>	<b>\$ 459,219</b>
<b>OTHER FINANCING SOURCES(Uses)</b>				
Sale of equipment	885	-	-	885
Operating transfers in	-	-	212,040	212,040
Operating transfers out	(212,040)	-	-	(212,040)
Total other financing sources(uses)	<u>(211,155)</u>	<u>-</u>	<u>212,040</u>	<u>885</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>365,499</b>	<b>75,306</b>	<b>19,299</b>	<b>460,104</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>4,493,437</b>	<b>161,053</b>	<b>244,315</b>	<b>4,898,805</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$ 4,858,936</u></b>	<b><u>\$ 236,359</u></b>	<b><u>\$ 263,614</u></b>	<b><u>\$ 5,358,909</u></b>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of Activities**

**For the Year Ended June 30, 2017**

Net change in fund balances - total governmental funds \$ 460,104

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period:

Capital outlays	150,690
Depreciation expense	(318,732)

Governmental funds report the proceeds from the sale of capital assets as revenues. However, in the statement of activities only gains or losses are reported:

Gain (loss) on the disposal of capital assets	885
Proceeds from sale of capital assets	(885)

Post-employment benefits reported in governmental activities are not current financial resources, and therefore, are not reported in the Balance Sheet - governmental funds. (426,861)

Repayment of the principal of long term debt results in the use of current financial resources in the governmental funds, but has no effect on the Statement of Net Position. This represents the amount of principal retirement of long term debt. 201,476

Governmental funds report current year pension contributions as expenditures. However, in the statement of activities it is an actuarially calculated expense. This represents the difference between pension contributions and actuarially calculated expense. 5,742

The sheriff's proportionate share of non-employer contributions to the pension plan do not provide current financial resources and are not reported as revenue in the governmental funds. 170,972

Change in net position of governmental activities \$ 243,391

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2017**

	<b>AGENCY FUNDS</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 155,592
Due from other governmental units	<u>250</u>
TOTAL ASSETS	<u>\$ 155,842</u>
<b>LIABILITIES</b>	
Due to taxing bodies and others	<u>\$ 155,842</u>
TOTAL LIABILITIES	<u>\$ 155,842</u>

The accompanying notes are an integral part of this statement.

**NOTES TO THE FINANCIAL STATEMENTS**

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, 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, fines, costs, and bond forfeitures imposed by the district court.

**1. SUMMARY OF SIGNIFICANT POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the West Feliciana Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements- and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

The sheriff is an independently elected official. The West Feliciana Parish Government does maintain and operate the parish courthouse in which the sheriff's office is located. However, because the parish government does not provide significant assistance to the sheriff, which makes the sheriff fiscally independent of the parish government, the sheriff was determined not to be a component unit of the West Feliciana Parish Government, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The sheriff uses funds to maintain its financial records during the year. 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 defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the sheriff are classified into two categories: governmental and fiduciary. Each category, in turn is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**Governmental Funds**

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

*General Fund* -The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund of the sheriff's office and accounts for all financial resources, except those required to be accounted for in other funds. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

*Special Revenue Funds*- accounts for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for specified purposes.

*Debt Service Fund* – accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations incurred through the general fund.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the sheriff are agency funds. The agency funds account for assets held by the sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

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

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Position and the Statement of Activities display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

**Program Revenues** – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**Fund Financial Statements (FFS)**

The amounts reflected in the General Fund and other funds of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the sheriff's operations.

The amounts reflected in the General Fund in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Federal and state entitlements (which include state supplemental pay for deputies and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the expenditures have been incurred.

Local intergovernmental reimbursements are recognized monthly when available and measurable.

Ad valorem taxes 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.

Interest earnings on time deposits are recorded when earned. Interest on checking and money market accounts is recorded monthly when the interest is available.

Feeding, transporting, and maintenance of prisoners' revenue are recorded monthly for services rendered during the month. Substantially all other revenues are recorded when received.

**Expenditures**

Salaries are recorded as expenditures when earned.

Purchases of various operating supplies are recorded as expenditures in the accounting period in which they are purchased.

Compensated absences are recognized as benefits are earned. Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)**

Transfers between funds, which are not expected to be repaid, sale of equipment, and proceeds from the sale of certificates of indebtedness are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**Deferred Revenues**

Deferred revenues arise when resources are received by the sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**E. BUDGETS**

The proposed budget for the general fund and special revenue funds, which are prepared on the modified accrual basis of accounting, for fiscal year June 30, 2017 was made available for public inspection on June 15, 2016. A notice concerning the public hearing was published in the official journal on June 9, 2016. The public hearing was held at the West Feliciana Parish Sheriff's office on June 27, 2016 for comments from taxpayers at which time it was legally adopted. 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.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

Formal budgetary integration is not employed for the Debt Service Fund due to its limited size.

**F. ENCUMBRANCES**

The Office of the West Feliciana Parish Sheriff does not employ encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**H. INVESTMENTS**

Investments are limited by R.S. 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All external pool deposits are considered investments.

GASB Statement No. 31 requires the sheriff to report investments at fair value in the balance sheet, except as follows:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
2. The sheriff may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

of the issuer or by other factors. Money market investments are short-term, highly liquid investment contracts that include U.S. Treasury obligations. Interest-earning investment contracts that include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

In accordance with GASB Statement No. 31, the sheriff reports investments at amortized cost, money market investments and participating interest-bearing investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

**I. PREPAID ITEMS**

The Sheriff records prepaid assets for any significant expenditure that can be allocable to future periods in both the government-wide and fund financial statements.

**J. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets. All fixed assets are valued at historical cost.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 years
Vehicles	5 years
Office furniture & equipment	5 – 20 years
Law enforcement weapons & equipment	5 – 10 years

**K. BAD DEBTS**

The sheriff uses the allowance method whereby uncollectible amounts are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which indicates the particular receivable is not collectible. No charge offs have occurred in the current or previous years of the Sheriff's operations.

**L. COMPENSATED ABSENCES**

The sheriff's office has the following policy relating to vacation, K-time, and personal leave:

Vacation

One week vacation after one year of service; two weeks after three years of service; three weeks after eight years of service; four weeks after twelve years of service; five weeks after eighteen years of service; six weeks after thirty or more years of service.

Accumulation of 5 days is allowed to be carried over from date of hire to following year's date of hire and will be paid upon retirement, resignation, or termination.

K-time

Compensatory time may be awarded to employees in lieu of cash payments and is work performed in

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

connection with an emergency declared by the sheriff. K-time may accrue up to a maximum of 240 hours and is paid upon termination.

Annual/Major Medical

All full time employees earn 80 hours of annual leave per fiscal year to be used at their discretion upon approval of their immediate supervisor. Any unused annual leave during the year is converted to major medical leave (for use of illness). All employees who are vested with ten or more years of employment at the time of voluntary or involuntary termination will be paid twenty five percent of current major medical balance up to a 25% of 800 hours.

The sheriff's recognition and measurement criteria for compensated absences follows GASB Statement No. 16 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

**M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The Sheriff follows GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position". This statement provides guidance for reporting deferred outflows, deferred inflows and net position in a statement of financial position and related disclosures and applies to transactions that result in the consumption or acquisition of net assets in one period that are applicable to future periods. The sheriff's deferred outflows/inflows of resources consist of resources related to pensions (see Note 9).

**N. PENSIONS**

Financial reporting information pertaining to the Sheriff's participation in the Sheriff's Pension and Relief Fund (SPRF) is prepared in accordance with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions", as amended by GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date", which have been adopted by the Sheriff for the fiscal year ended June 30, 2015.

The fiduciary net position, as well as additions to and deductions from the fiduciary net position, of SPRF have been determined on the same basis as they are reported by SPRF. The financial statements were prepared using the accrual basis of accounting, member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing SPRF. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the sheriff's proportionate share of the plan's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense. See note 9 for additional information.

**O. OTHER POSTEMPLOYMENT BENEFITS**

The sheriff follows GASB Statement No. 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions", which requires the accrual of other postemployment benefits for retired employees. The sheriff has recorded a liability for other postemployment benefits (see Note 11). In the government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**P. RESTRICTED NET POSITION**

For government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

- 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- 2) imposed by law through constitutional provisions or enabling legislation.

**Q. FUND EQUITY**

The sheriff has adopted GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This statement establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The following describes the different classifications available for fund balances of governmental funds:

*Nonspendable* – amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

*Restricted* – amounts for which constraints have been externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or amounts that are imposed by law through constitutional provisions or enabling legislation.

*Committed* – amounts that can be used only for specific purposes determined by formal action of the sheriff, who is the highest level of decision-making authority for the West Feliciana Parish Sheriff’s Office. Commitments cannot be used for any other purpose unless the same action that established them decides to modify or remove them.

*Assigned* – amounts that do not meet the criteria to be classified as either restricted or committed but are intended to be used for specific purposes. Amounts can only be assigned by the sheriff.

*Unassigned* – the residual fund balance in the general fund.

When fund balance resources are available for a specific purpose, the sheriff considers the most restrictive funds to be used first. However, the sheriff reserves the right to spend unassigned resources first and to defer the use of more restrictive funds.

**R. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following funds had actual expenditures over budgeted appropriations for the year ended June 30, 2017:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Homeland Security	\$ 96,000	\$ 82,797	\$ 84,025	\$ 1,228
Other Grants	\$ 115,860	\$ 248,614	\$ 253,530	\$ 4,916

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**3. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property Tax	8.43	8.43	Indefinite
Property Tax	5.77	5.77	December 31, 2020

The following are the principal taxpayers for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed</u>	<u>Ad Valorem Tax Revenue for Sheriff</u>
Entergy	Utility	\$ 175,576,320	58.13%	\$ 2,493,184
Texas Eastern	Pipeline	8,382,610	2.78%	119,033
KPAQ Industries	Pulp & Paper	4,939,858	1.64%	61,768
Dixie Electric	Utility	3,023,180	1.00%	42,929
Goodrich Petroleum	Oil & Gas	2,331,430	0.77%	33,106
Entergy Gulf States	Utility	1,640,147	0.54%	23,290
		<u>\$ 195,893,545</u>	<u>64.86%</u>	<u>\$ 2,773,310</u>

**4. DEPOSITS AND INVESTMENTS**

**A. Cash and Cash Equivalents**

Cash and Cash equivalents include bank accounts and short-term investments. See Note 1(G) for additional cash disclosure note information.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure the Sheriff's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the Sheriff. The Sheriff's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank. The following chart represents bank balances for the sheriff as of June 30, 2017. Deposits are listed in terms of whether they are exposed to custodial credit risk.

**Bank Balances**

	<u>Uninsured &amp; Uncollateralized</u>	<u>Uninsured &amp; collateralized With securities held by Pledging Institution or it's Trust Department/Agent but Not in the Entity's name</u>	<u>Total Bank Balances – All Deposits</u>	<u>Total Carrying Value – All Deposits</u>
Cash & Cash Equivalents	\$	\$ -	\$ 2,350,338	\$ 2,148,243

Total bank balances and total carrying amount of deposits includes cash in the agency funds at year-end of \$155,592.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**B. Investments**

Investments are stated at fair value. See also Note 1 (H) for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The Sheriff's investment program is limited to purchases of bank certificate of deposits, U.S. treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana, which operates a 2a-7 like local government investment pool. LAMP is rated AAAM by Standard & Poor's.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Sheriff will not be able to recover the value of the investment. Investments are exposed to custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Sheriff. The following chart presents the investment position of the Sheriff as of June 30, 2017. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

**Investments**

	Uninsured, Unregistered, And Held by the Counterparty	Uninsured, Unregistered & Held by the Counterparty's Trust Department or Agent But not in the Entity's Name	All Investments – Reported Amount	All Investments – Fair Value
Certif. of Deposits	\$ -	\$ -	\$ 1,455,837	\$ 1,455,837
Investments Not Categorized: LAMP	-	-	2,017,150	2,017,150
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,472,987</u>	<u>\$ 3,472,987</u>

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Sheriff's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's total investments is 86 as of June 30, 2017. Investments classified by maturity dates at June 30, 2017 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6+ Years Before Maturity</u>
Certificates of Deposit	\$ 1,455,837	\$ 1,000,000	\$ 455,837	\$ -
LAMP	2,017,150	2,017,150	-	-
Total	<u>\$ 3,472,987</u>	<u>\$ 3,017,150</u>	<u>\$ 455,837</u>	<u>\$ -</u>

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The sheriff's certificate of deposit in the amount of \$1,000,000 is pledged as collateral for the outstanding bonds owed by the sheriff. See note 14 for more information.

Fair Value Measurements

The Sheriff adopted GASB Statement No. 72, *Fair Value Measurement and Application*, during the current fiscal year ending June 30, 2016. This statement establishes a hierarchy of inputs to valuation techniques used to measure fair value. The sheriff measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles using a market approach technique. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities in active markets that the entity has the ability to access
- Level 2: Inputs (other than quoted prices included within level 1) that are observable of the asset or liability, either directly or indirectly
- Level 3: Unobservable inputs significant to the fair value measurement

At June 30, 2017, the sheriff had the following recurring fair value measurements:

Investments by fair value level	6/30/2017	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Debt Securities:				
None	-			
Not Categorized by fair value level:				
Non-negotiable Certificates of Deposits	\$ 1,455,837			
LAMP (2a-7 investment pool)	<u>2,017,150</u>			
Total Investments	<u>\$ 3,472,987</u>			

**5. RECEIVABLES**

The following is a summary of receivables at June 30, 2017:

	General Fund	Special Revenue Funds	Total
Intergovernmental:			
Federal	\$ 997	\$ 148,941	\$ 149,938
State	284,982	7,000	291,982
Local	55,833	20,000	75,833
Accounts	<u>27,475</u>	<u>-</u>	<u>27,475</u>
Total Receivables	<u>\$ 369,287</u>	<u>\$ 175,941</u>	<u>\$ 545,228</u>

**6. INTERFUND RECEIVABLES/PAYABLES**

Individual balances due from/to other funds in the fund financial statements at June 30, 2017 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 169,533	\$ -
Special Revenue Funds	<u>-</u>	<u>169,533</u>
Total	<u>\$ 169,533</u>	<u>\$ 169,533</u>

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The purpose of these due from/to other funds is for reimbursement of funds advanced for expenditure driven grants.

**7. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2017 are as follows:

	Furniture & Fixtures	Vehicles	Weapons & Equipment	Land & Buildings	Totals
Cost of capital assets, June 30, 2016	\$ 164,062	\$ 1,675,961	\$ 2,012,541	\$ 2,817,800	\$ 6,670,364
Additions	-	107,972	42,718	-	150,690
Deletions	-	22,279	27,321	-	49,600
Cost of capital assets, June 30, 2017	164,062	1,761,654	2,027,938	2,817,800	6,771,454
Accumulated depreciation, June 30, 2016	144,992	1,291,167	1,692,841	550,083	3,679,083
Additions	10,740	153,193	85,252	69,547	318,732
Deletions	-	22,279	27,321	-	49,600
Accumulated depreciation, June 30, 2017	155,732	1,422,081	1,750,772	619,630	3,948,215
Capital assets net of accumulated depreciation, at June 30, 2017	\$ 8,330	\$ 339,573	\$ 277,166	\$ 2,198,170	\$ 2,823,239

Depreciation expense of \$318,732 for the year ended June 30, 2017 was charged to the general governmental activities.

**8. ACCOUNTS AND SALARIES PAYABLE**

The payables of \$682,076 at June 30, 2017 are as follows:

	General Fund	Special Revenue Funds	Debt Service Fund	Totals
Accounts payable	\$ 194,108	\$ 11,077	\$ -	\$ 205,185
Salaries & W/H payable	142,466	-	-	142,466
Compensated absences	334,425	-	-	334,425
Total	\$ 670,999	\$ 11,077	\$ -	682,076

**9. PENSION PLAN**

*Plan Description.* Substantially all full-time employees of the West Feliciana Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (SPRF), a cost-sharing, multiple-employer defined benefit pension plan administered by SPRF, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The SPRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the SPRF, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802 or by calling (225) 219-0500.

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*Funding Policy.* Plan members are required by state statute to contribute 10.25 percent of their annual covered salary and the West Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 13.25 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes, which are recognized as employer contributions and considered support from non-employer contributing entities. The contribution requirements of plan members and the West Feliciana 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 West Feliciana Parish Sheriff's contributions to the System for the years ending June 30, 2017, 2016, and 2015, were \$402,794, \$413,313, and \$432,061, respectively, equal to the required contributions for each year.

*Benefits Provided:* The following is a description of the plan and its benefits and is provided for general purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement Benefits: For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service. For members whose first employment making them eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service the accrual rate is three and one-third percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty. For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period. For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 125% of the preceding twelve-month period. For a member whose first employment making him eligible for membership in the system began after July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty-month period shall not exceed 115% of the preceding twelve-month period.

Deferred Benefits: The Fund does not provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

Back Deferred Retirement Option Plan (Back-DROP): In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the

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member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible, or to rollover the assets to another qualified plan.

Disability Benefits: A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the member's accrued retirement benefit at the time of termination of employment due to disability, or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

Survivor Benefits: Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the member's final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children not to exceed 100%. If a member with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-two, if the child is a full-time student in good standing enrolled at a board approved or accredited school, college, or university.

Cost of Living Adjustments: Cost of living provisions for the Fund allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have attained the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2016, the actual employer contribution rate was 13.75% with an additional 0% allocated from the Funding Deposit Account. For the year ended June 30, 2016, the actuarially determined employer contribution rate was 9.54%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. In accordance with state statute, the Fund receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. The amount of non-employer contributions recognized as revenue in the government-wide governmental activities statement of activities was \$170,973 and excluded from pension expense for the year ended June 30, 2017.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2017, the sheriff reported a liability of \$2,793,491 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The sheriff's proportion of the net pension liability was based on a projection of the sheriff's long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs, actuarially determined. At June 30, 2016, the sheriff's proportion was 0.440135%, which was a decrease of 0.017170% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the sheriff recognized pension expense of \$397,052. At June 30, 2017, the sheriff recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 293,006
Changes of assumptions	228,220	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between sheriff contributions and proportionate share of contributions	699,323	142,573
Sheriff contributions subsequent to the measurement date	<u>402,794</u>	<u>-</u>
Total	<u>\$ 1,330,337</u>	<u>\$ 435,579</u>

The \$402,794 reported as deferred outflows of resources relating to pensions resulting from the sheriff contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ 45,824
2019	45,824
2020	249,612
2021	165,146
2022	( 7,224)
Thereafter	<u>( 7,218)</u>
Total	<u>\$491,964</u>

*Actuarial assumptions.* The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method:	Entry Age Normal Method
Investment Rate of Return:	7.6%, net of investment expense
Projected Salary increases:	5.5% (2.875% inflation, 2.625% merit)
Mortality Rates:	RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Table for active members, healthy annuitants, & beneficiaries RP-2000 Disabled Lives Mortality Table
Expected Remaining Service lives:	7 years-2016; 6 years-2015 & 2014
Cost of living adjustments:	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions of potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

*Mortality Rate:* The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by

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weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Expected Rate of Return</u>		
	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Equity Securities	60%	6.4%	3.9%
Bonds	25	1.9	0.5
Alternative Investments	<u>15</u>	4.3	<u>0.6</u>
Totals	100%		5.0%
Inflation			<u>2.7%</u>
Expected Arithmetic Nominal Return			<u><u>7.7%</u></u>

*Discount Rate.* The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that conditions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity to Changes in Discount Rate.* The following presents the sheriff's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the sheriff's net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2016:

	1% Decrease	Discount Rate	1% Increase
	<u>6.5%</u>	<u>7.5%</u>	<u>8.5%</u>
Sheriff's proportionate share of the net pension liability	\$4,739,442	\$2,793,491	1,187,339

**10. DEFERRED COMPENSATION PLAN**

Employees of the Sheriff may participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. The sheriff's office has agreed to contribute a matching amount on a dollar for dollar basis of the employee's deferral up to a maximum of 2% of gross wages. Contributions made by the Sheriff's office for the year ending June 30, 2017, 2016, and 2015, were \$18,467, \$14,948, and \$0, respectively. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

**11. OTHER POSTEMPLOYMENT BENEFITS**

**Plan Description.** The West Feliciana Parish Sheriff's medical/dental and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (BACK D.R.O.P. entry) provisions as follows: age 55 and 15 years of service.

Life insurance coverage is continued to retirees by election. The employer pays for life insurance of \$10,000 after retirement for retirees and the retirees may elect, at their cost, to continue insurance amounts above \$10,000 after retirement. However, the rates for both are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB Codification

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Section P50 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Based on past experience, we have assumed that 75% of retirees continue the higher insurance amounts into retirement. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

**Contribution Rates.** Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy.** Until 2009, the West Feliciana Parish Sheriff recognized the cost of providing post-employment medical and life insurance benefits (West Feliciana Parish Sheriff's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2017, the West Feliciana Parish Sheriff's portion of health care and life insurance funding cost for retired employees totaled \$100,634.

Effective July 1, 2009, the West Feliciana Parish Sheriff implemented Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions* (GASB Codification Section P50). This amount was applied toward the Net OPEB Obligation as shown in the following table.

**Annual Required Contribution.** The West Feliciana Parish Sheriff's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	Medical & Life
Normal Cost	\$ 257,102
30-year UAL amortization amount	310,507
Annual required contribution (ARC)	\$ 567,609

**Net Post-employment Benefit Obligation (Asset).** The table below shows the West Feliciana Parish Sheriff's Net Other Post-Employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2017:

	Medical & Life
Beginning Net OPEB Obligation (Asset) 7/1/2016	\$ 2,249,798
Annual required contribution	567,609
Interest on Net OPEB Obligation (Asset)	89,992
ARC Adjustment	(130,106)
OPEB Cost	527,495
Contribution	-0-
Current year retiree premium	(100,634)
Change in Net OPEB Obligation	426,861
Ending Net OPEB Obligation (Asset) 6/30/2017	\$ 2,676,659

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The following table shows the West Feliciana Parish Sheriff's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<b>Post Employment Benefit</b>	<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net OPEB Obligation (Asset)</b>
Medical & Life	June 30, 2017	527,495	19.08%	2,676,659

**Funded Status and Funding Progress.** In 2017, the West Feliciana Parish Sheriff made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2015 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2017 was \$5,584,086, which is defined as that portion, as determined by a particular actuarial cost method (West Feliciana Parish Sheriff uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>Medical &amp; Life</u>
Actuarial Accrued Liability (AAL)	\$ 5,584,086
Actuarial Value of Plan Assets	<u>-0-</u>
Unfunded Act. Accrued Liability (UAAL)	<u>5,584,086</u>
Funded Ratio (Act. Val. Assets/AAL)	0%
Covered Payroll (active plan members)	3,038,228
UAAL as a percentage of covered payroll	183.79%

**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the West Feliciana Parish Sheriff and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the West Feliciana Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the West Feliciana Parish Sheriff and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets.** There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

**Turnover Rate.** An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 12%.

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**Post employment Benefit Plan Eligibility Requirements.** We have assumed that employees retire four years after the earliest eligibility to retire as described in the section above entitled "Plan Description". Medical benefits are provided to employees upon actual retirement.

**Investment Return Assumption (Discount Rate).** GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**Method of Determining Value of Benefits.** The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical and dental benefits for the retiree only (not dependents). The medical rates provided are "blended" rates for active and retired prior to Medicare eligibility. We have therefore estimated the "unblended" rates as required by GASB Codification Section P50 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility.

**Inflation Rate.** Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases.** This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases.** The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

**Below is a summary of OPEB cost and contributions for the last three fiscal years:**

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
OPEB Cost	\$ 430,922	\$ 513,152	\$ 527,495
Contribution	-	-	-
Retiree premium	<u>78,530</u>	<u>93,180</u>	<u>100,634</u>
Total contribution and premium	<u>78,530</u>	<u>93,180</u>	<u>100,634</u>
Change in net OPEB obligation	<u>\$ 352,392</u>	<u>\$ 419,972</u>	<u>\$ 426,861</u>
% of contribution to cost	0.00%	0.00%	0.00%
% of contribution plus premium to cost	18.22%	18.16%	19.08%

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**12. COMPENSATED ABSENCES**

At June 30, 2017, employees of the sheriff have accumulated and vested \$334,425 of employee leave benefits, which was computed in accordance with GASB Codification C60. This entire amount is recorded as an obligation of the General Fund.

**13. CHANGES IN AGENCY FUND BALANCES**

See supplemental information Schedule of Changes in Balances Due to Taxing Bodies and Others.

**14. LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the years ended June 30, 2017:

	<u>Bonded Debt</u>	<u>Lease Purchase Agreements</u>	<u>Total</u>
Long-term obligations, June 30, 2016	\$ 853,999	\$ -	\$ 853,999
Additions	-	-	-
Deductions	201,476	-	201,476
Long-term obligations, June 30, 2017	<u>\$ 652,523</u>	<u>\$ -</u>	<u>\$ 652,523</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of June 30, 2017:

	<u>Bonded Debt</u>	<u>Lease Purchase Agreements</u>	<u>Total</u>
Current portion	\$ 204,485	\$ -	\$ 204,485
Long-term portion	448,038	-	448,038
Total	<u>\$ 652,523</u>	<u>\$ -</u>	<u>\$ 652,523</u>

All bonds of the sheriff outstanding at June 30, 2017, in the amount of \$652,523, consist of certificates of indebtedness maturing September 2027 at a current interest rate of 1.35% and are secured by certificates of deposit. Bond principal and interest payable in the next fiscal year are \$204,485 and \$7,547, respectively. The individual issues are as follows:

<u>Bond Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Final Payment Due</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>
Certificate of Indebtedness, Series 2006	\$ 2,000,000	1.35%	09/01/27	\$ 14,319	\$ 652,523

All principal and interest requirements are funded in accordance with Louisiana law by the excess of annual revenues of the general funds of the Law Enforcement District of the Parish of West Feliciana after payment of statutory, necessary, and usual charges. The certificates are due as follows:

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

<u>Year Ending June 30,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2018	\$ 204,485	\$ 7,547	\$ 212,032
2019	207,263	4,769	212,032
2020	210,078	1,954	212,032
2021	30,697	49	30,746
2022	-	-	-
Total	<u>\$ 652,523</u>	<u>\$ 14,319</u>	<u>\$ 666,845</u>

**15. INTERFUND TRANSFERS**

The following interfund transfers were incurred during the year ended June 30, 2017:

<u>Fund</u>	<u>Transfer In From</u>	<u>Transfer Out To</u>
General Fund – Debt Service Fund	-	212,040
Debt Service Fund – General Fund	212,040	-
Total	<u>\$ 212,040</u>	<u>\$ 212,040</u>

Transfers to the debt service fund were to pay current principal and interest expense due on the outstanding bonds.

**16. LITIGATION, CLAIMS, AND RISK MANAGEMENT**

At June 30, 2017, the sheriff is involved in two lawsuits and no unasserted claims. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements. However, the ultimate outcome of these matters cannot presently be determined and no provision for any liability that may result from such claims has been made in the financial statements. The cost of litigation and claims incurred during the current year was \$0. The sheriff manages its risk from losses by purchasing commercial insurance coverage. Of the above lawsuits, legal counsel indicates all are covered by the sheriff's insurance policies with no decrease in coverage amounts from the prior year.

**17. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH GOVERNMENT**

Certain operating expenditures of the sheriff's office are paid by the parish government and are not included in the accompanying financial statements. These expenditures are summarized as follows:

<u>Description</u>
1. Maintenance of jail
2. Various utilities

**18. ON-BEHALF PAYMENTS**

A portion of the salaries of the sheriff's deputies are paid through a supplement from the state. These payments provide the deputies of the sheriff's office with an additional \$500 per month, which is added to their base salary. For the year ended June 30, 2017, \$190,347 was received from the state and is included in revenues under state supplemental pay and in expenses under personal services and related benefits on the combined statement of revenue, expenditures, and changes in fund balance.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

**19. EX-OFFICIO TAX COLLECTOR**

The amount of cash on hand at fiscal year end was \$13,322. The unsettled balance of the tax collector fund at June 30, 2017 consisted of collection of current and prior year taxes not settled by the end of the current fiscal year.

The tax collector has collected and disbursed the following taxes and fees for the year ended June 30, 2017, by taxing body as follows:

AD VALOREM TAXES			TAX ORDER	TOTAL		AMOUNT
TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT ASSESSED	CHANGES & WAIVERS	TAXES COLLECTIBLE	TAXES COLLECTED	NOT COLLECTED
<b>WEST FELICIANA PARISH:</b>						
Parish General Fund	3.46	\$983,896.16	\$(8,358.04)	\$975,538.12	\$975,538.12	\$ -
Parish Improvement Fund	8.89	2,527,989.91	(21,475.21)	2,506,514.70	2,506,514.70	-
Parish Social Services (COA)	0.10	28,438.57	(241.59)	28,196.98	28,196.98	-
Parish Economic Development	0.97	275,838.85	(2,343.36)	273,495.49	273,495.49	-
Parish Communications District	2.00	568,725.24	(4,831.31)	563,893.93	563,893.93	-
Parish Hospital District	1.94	551,662.41	(4,686.36)	546,976.05	546,976.05	-
Parish Health Unit	1.45	412,340.51	(3,502.99)	408,837.52	408,837.52	-
Parish Fire Protection District	6.00	1,578,079.44	(12,716.34)	1,565,363.10	1,565,363.10	-
Parish Library - Bonds	1.15	327,031.29	(2,778.24)	324,253.05	324,253.05	-
Parish Library	1.45	412,340.51	(3,502.99)	408,837.52	408,837.52	-
Parish Assessor's Salary & Expense Fund	3.11	884,374.38	(7,512.80)	876,861.58	876,861.58	-
Parish Law Enforcement	8.43	2,397,183.13	(20,363.94)	2,376,819.19	2,376,819.19	-
Special Parish Law Enforcement	5.77	1,640,779.01	(13,938.38)	1,626,840.63	1,626,840.63	-
<b>Total for the Parish</b>	<b>44.72</b>	<b>12,588,679.41</b>	<b>(106,251.55)</b>	<b>12,482,427.86</b>	<b>12,482,427.86</b>	<b>-</b>
<b>WEST FELICIANA PARISH SCHOOL DISTRICT:</b>						
General Fund (School Board)	3.64	1,035,078.23	(8,792.98)	1,026,285.25	1,026,285.25	-
Property Tax (School Board)	14.31	4,069,234.09	(34,567.84)	4,034,666.25	4,034,666.25	-
School Constitutional	4.33	1,231,296.91	(10,459.83)	1,220,837.08	1,220,837.08	-
Consolidated School District 1	10.67	3,034,154.79	(25,774.96)	3,008,379.83	3,008,379.83	-
Bonds & Interest School	2.00	568,725.24	(4,831.31)	563,893.93	563,893.63	-
<b>Total for West Feliciana Parish School District</b>	<b>34.95</b>	<b>9,938,489.26</b>	<b>(84,426.92)</b>	<b>9,854,062.34</b>	<b>9,854,062.34</b>	<b>-</b>
<b>OTHER:</b>						
State Forestry Tax	80.00	13,693.34	(73.59)	13,619.75	13,619.75	-
LTC Assessment District 1	0.40	76,635.12	-	76,635.12	76,635.12	-
LTC Assessment District 2	0.15	77.69	-	77.69	77.69	-
<b>Total Other</b>	<b>80.55</b>	<b>90,406.15</b>	<b>(73.59)</b>	<b>90,332.56</b>	<b>90,332.56</b>	<b>-</b>
<b>TOTAL AD-VALOREM TAXES</b>	<b>160.22</b>	<b>\$22,617,574.82</b>	<b>\$(190,752.06)</b>	<b>\$22,426,822.76</b>	<b>\$22,426,822.76</b>	<b>\$ -</b>

Occupational license taxes collected and remitted to the Parish Government for the current year consisted of:

TAXING AREA/TAX DESCRIPTION	AMOUNT COLLECTED	COLLECTION COST	AMOUNT DISBURSED
West Feliciana Parish	\$ 145,584	\$ (21,838)	\$ 123,746

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

State Revenue Sharing taxes collected and remitted to the various bodies for the current year consisted of:

TAXING AREA\TAX DESCRIPTION	AMOUNT COLLECTED	AMOUNT DISBURSED
Parish General Fund	\$ 40,195	\$ 40,195
Parish Library	12,471	12,471
Parish Health Unit	13,482	13,482
Parish Hospital	20,959	20,959
Parish School- Construction	50,307	50,307
Parish Sheriff	106,300	106,300
Parish Assessment District	36,135	36,135
Parish Assessor Retirement System	339	339
Parish Clerk Retirement System	339	339
Parish District Attorney Retirement System	271	271
Parish Municipal Employee Retirement System	339	339
Parish Parochial Employee Retirement System	339	339
Parish Register of Voters Retirement System	85	85
Parish Sheriff Retirement System	678	678
Parish Teachers Retirement System	1,356	1,356
Total State Revenue Sharing Taxes	<u>\$283,595</u>	<u>\$283,595</u>

**20. FEDERAL FINANCIAL ASSISTANCE**

The sheriff participates in the following federal financial assistance programs:

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Expenditures</u>
<b>United States Department of Justice</b>			
Passed through the Louisiana Commission on Law Enforcement:			
Edward Byrne Memorial Justice Assistance Grant (Criminal Patrols)	16.738	3527	4,648
Violence Against Women Formula Grants (Combination Investigation – VAWA)	16.588	3113 3677	2,695 4,997
Direct Grants:			
Bullet Proof Vest Partnership Act	16.607	N/A	<u>1,950</u>
Total United States Department of Justice			<u>14,290</u>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Notes to the Financial Statements**

Federal Grantor/ Pass-Through Grantor/ <u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Expenditures</u>
<b>United States Department of Homeland Security</b>			
Passed through La. Governor's Office – Office of Homeland Security & Emergency Preparedness:			
State Homeland Security Program (SHSP Grant Funds)	97.067	EMW15SS00043S01 EMW16SS00018S01	3,861 17,866
Emergency Management Performance Grants	97.042	EMT16EP00003S01	28,726
Disaster Grant – Public Assistance (River Floods)	97.036	FEMA-4277-PA-LA FEMA-4277PA-LA	38,091 <u>117,240</u>
Total United States Department of Homeland Security			<u>205,784</u>
<b>United States Department of Health &amp; Human Services</b>			
Passed through La. Office of Public Health			
Public Health Emergency Preparedness (PHEP) (City Readiness Initiative)	93-074	CFMS723949	12,821
<b>United States Department of Transportation</b>			
Passed through La. Dept of Public Safety – La. Hwy Safety Commission – Highway Planning & Construction Grant (2016 Special Enforcement Waves)			
	20.205	2017-35-07	2,665
Total Federal Program Expenditures			<u>\$ 235,560</u>

**21. SUBSEQUENT EVENTS**

Management has performed an evaluation of the Sheriff's activities through November 27, 2017, and has concluded that there are no significant subsequent events requiring recognition or disclosure through the date and time these financial statements were available to be issued on November 27, 2017.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**GENERAL FUND**

**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended June 30, 2017**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL</u> <u>BUDGET</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ 3,780,000	\$ 3,958,006	\$ 3,955,648	\$ (2,358)
Intergovernmental revenues:				
State grants:				
State revenue sharing	100,000	104,804	106,301	1,497
State supplemental pay	180,000	189,347	190,347	1,000
Miscellaneous	11,800	11,846	12,213	367
Local	495,500	721,362	725,861	4,499
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	25,000	35,814	31,264	(4,550)
Civil and criminal fees	55,000	63,187	72,072	8,885
Court attendance	2,500	3,348	3,638	290
Feeding, transporting, and keeping prisoners	1,342,100	1,626,594	1,606,109	(20,485)
Other	5,000	7,260	8,760	1,500
Interest	6,000	16,990	25,374	8,384
Miscellaneous	287,900	321,901	333,990	12,089
	<u>6,290,800</u>	<u>7,061,234</u>	<u>7,072,349</u>	<u>11,115</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	4,974,200	4,842,944	4,758,579	84,365
Operating services	1,620,110	1,465,615	1,456,066	9,549
Material and supplies	145,600	112,047	101,185	10,862
Travel and other charges	35,000	16,493	15,483	1,010
Capital outlay	164,400	152,036	150,690	1,346
Miscellaneous	18,000	13,463	13,692	(229)
	<u>6,957,310</u>	<u>6,602,598</u>	<u>6,495,695</u>	<u>106,903</u>
<b>EXCESS(Deficiency) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>	\$ (666,510)	\$ 458,636	\$ 576,654	\$ 118,018
<b>OTHER FINANCING SOURCES (Uses)</b>				
Sale of equipment	-	-	885	885
Operating transfers in	-	-	-	-
Operating transfers out	(212,400)	(212,400)	(212,040)	360
	<u>(212,400)</u>	<u>(212,400)</u>	<u>(211,155)</u>	<u>1,245</u>
<b>EXCESS (Deficiency) OF REVENUES AND</b>				
<b>OTHER SOURCES OVER EXPENDITURES AND</b>				
<b>OTHER USES</b>	(878,910)	246,236	365,499	119,263
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	4,375,175	4,493,437	4,493,437	-
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 3,496,265</u>	<u>\$ 4,739,673</u>	<u>\$ 4,858,936</u>	<u>\$ 119,263</u>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**HOMELAND SECURITY**

**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended June 30, 2017**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$ 62,500	\$ 59,413	\$ 63,274	\$ 3,861
State grants:				
Miscellaneous	-	-	-	-
Local grants	40,000	40,000	40,000	-
Interest	30	41	42	1
Miscellaneous	-	-	-	-
Total revenues	<u>102,530</u>	<u>99,454</u>	<u>103,316</u>	<u>3,862</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	77,000	71,497	72,461	(964)
Operating services	10,200	9,633	9,703	(70)
Material and supplies	2,000	1,667	1,861	(194)
Travel and other charges	1,300	-	-	-
Capital outlay	5,500	-	-	-
Miscellaneous	-	-	-	-
Total expenditures	<u>96,000</u>	<u>82,797</u>	<u>84,025</u>	<u>(1,228)</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 6,530</b>	<b>\$ 16,657</b>	<b>\$ 19,291</b>	<b>\$ 2,634</b>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>6,530</b>	<b>16,657</b>	<b>19,291</b>	<b>2,634</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>222,334</u>	<u>224,734</u>	<u>224,734</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$ 228,864</u></u>	<u><u>\$ 241,391</u></u>	<u><u>\$ 244,025</u></u>	<u><u>\$ 2,634</u></u>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**OTHER GRANTS**

**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended June 30, 2017**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$ 22,900	\$ 174,264	\$ 172,286	\$ (1,978)
State grants:				
Miscellaneous	73,000	124,308	126,308	2,000
Local grants	-	-	-	-
Interest	-	-	-	-
Miscellaneous	25,000	30,242	30,242	-
Total revenues	<u>120,900</u>	<u>328,814</u>	<u>328,836</u>	<u>22</u>
<b>EXPENDITURES</b>				
Public safety:				
Personal services and related benefits	41,000	117,670	118,814	(1,144)
Operating services	52,400	123,468	124,328	(860)
Material and supplies	9,800	7,004	9,265	(2,261)
Travel and other charges	5,000	472	1,123	(651)
Capital outlay	7,480	-	-	-
Miscellaneous	-	-	-	-
Total expenditures	<u>115,680</u>	<u>248,614</u>	<u>253,530</u>	<u>(4,916)</u>
<b>EXCESS(Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 5,220</b>	<b>\$ 80,200</b>	<b>\$ 75,306</b>	<b>\$ (4,894)</b>
<b>OTHER FINANCING SOURCES (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>5,220</b>	<b>80,200</b>	<b>75,306</b>	<b>(4,894)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>176,413</u>	<u>161,053</u>	<u>161,053</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$ 181,633</u></u>	<u><u>\$ 241,253</u></u>	<u><u>\$ 236,359</u></u>	<u><u>\$ (4,894)</u></u>

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**EMPLOYEE HEALTH CARE PLAN  
JUNE 30, 2017**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2009	\$0	\$2,562,818	\$2,562,818	0%	\$3,114,049	82.30%
July 1, 2010	\$0	\$2,771,944	\$2,771,944	0%	\$2,924,939	94.77%
July 1, 2011	\$0	\$2,882,822	\$2,882,822	0%	\$3,217,188	89.61%
July 1, 2012	\$0	\$3,951,760	\$3,951,760	0%	\$3,030,859	130.39%
July 1, 2013	\$0	\$4,109,830	\$4,109,830	0%	\$3,043,422	135.04%
July 1, 2014	\$0	\$4,274,223	\$4,274,223	0%	\$3,032,011	140.97%
July 1, 2015	\$0	\$5,369,313	\$5,369,313	0%	\$3,005,906	178.09%
July 1, 2016	\$0	\$5,584,086	\$5,584,086	0%	\$3,038,228	183.79%

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF SHERIFF'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
SHERIFF'S PENSION & RELIEF FUND**

**JUNE 30, 2017**

Fiscal Year Ended June 30:	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Sheriff's proportion of the net pension liability (asset)	.440135%	.457305%	.472878%	.473943%	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Sheriff's proportionate share of the net pension liability (asset)	\$2,793,491	\$2,038,445	\$1,872,599	\$3,176,340	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Sheriff's covered-employee payroll	\$3,005,906	\$3,032,011	\$3,043,422	\$3,030,859	\$3,217,188	\$2,924,939	\$3,114,049	\$3,011,442	\$2,707,067	\$2,562,738
Sheriff's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	92.93%	67.23%	61.53%	104.80%	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Plan fiduciary net position as a percentage of the total pension liability	82.10%	86.61%	87.34%	77.22%	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF SHERIFF'S CONTRIBUTIONS  
SHERIFF'S PENSION & RELIEF FUND**

**JUNE 30, 2017**

Fiscal Year Ended June 30:	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$402,565	\$413,313	\$432,061	\$422,731	\$401,589	\$402,148	\$350,993	\$342,545	\$331,259	\$297,777
Contributions in relation to the contractually required contribution	<u>(402,565)</u>	<u>(413,313)</u>	<u>(432,061)</u>	<u>(422,731)</u>	<u>(401,589)</u>	<u>(402,148)</u>	<u>(350,993)</u>	<u>(342,545)</u>	<u>(331,259)</u>	<u>(297,777)</u>
Contribution deficiency (excess)	<u>\$ -</u>									
Sheriff's covered-employee payroll	\$3,038,228	\$3,005,906	\$3,032,011	\$3,043,422	\$3,030,859	\$3,217,188	\$2,924,939	\$3,114,049	\$3,011,442	\$2,707,067
Contribution as a percentage of covered-employee payroll	13.25%	13.75%	14.25%	13.89%	13.25%	12.50%	12.00%	11.00%	11.00%	11.00%

**WEST FELICIANA PARISH SHERIFF  
ST. FRANCISVILLE, LOUISIANA**

**Notes to Required Supplementary Information  
For the Year Ended June 30, 2017**

**Sheriff's Pension & Relief Fund**

*Changes in Assumptions or Other Inputs.* Changes in assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

*Changes in Proportion.* Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 2017**

**NONMAJOR GOVERNMENTAL FUNDS**

**SPECIAL REVENUE FUNDS**

**HOMELAND SECURITY & EMERGENCY PREPAREDNESS**

This fund is used to account for the various grants awarded to the West Feliciana Sheriff's Office. This fund handles all revenues and expenditures, including capital outlay purchases, that result from grants awarded to the West Feliciana Sheriff's Office.

**DEBT SERVICE FUND**

Debt service funds are used to accumulate monies for the repayment of the principal and interest on outstanding certificate of indebtedness or bonds of the governmental unit.

**LAW ENFORCEMENT DISTRICT**

To accumulate monies for the repayment of principal and interest on the Certificate of Indebtedness, Series 2006 of the Law Enforcement District of the Parish of West Feliciana. These funds were used to construct a 140 bed minimum security work release center, a center expansion, and other support facilities. These certificates mature September 2027, with early payoff allowed, at a current interest rate of 1.35%.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Combining Balance Sheet - Nonmajor Governmental Funds**

June 30, 2017

	<u>SPECIAL REVENUE FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
	<u>HOMELAND SEC. &amp; EMERGENCY PREPAREDNESS</u>	<u>LAW ENFORCEMENT DISTRICT</u>	
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Cash and cash equivalents	\$ 252,807	\$ 19,589	\$ 272,396
Investments	-	-	-
Receivables	36,616	-	36,616
Due from other funds	-	-	-
Prepaid assets	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$ 289,423</u></b>	<b><u>\$ 19,589</u></b>	<b><u>\$ 309,012</u></b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
Liabilities:			
Accounts and salaries payable	\$ -	\$ -	\$ -
Due to other funds	45,398	-	45,398
<b>Total Liabilities</b>	<b><u>45,398</u></b>	<b><u>-</u></b>	<b><u>45,398</u></b>
Equity and Other Credits:			
Fund balances			
Nonspendable for prepaids	-	-	-
Restricted	244,025	19,589	263,614
Unassigned	-	-	-
<b>Total Equity and Other Credits</b>	<b><u>244,025</u></b>	<b><u>19,589</u></b>	<b><u>263,614</u></b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b><u>\$ 289,423</u></b>	<b><u>\$ 19,589</u></b>	<b><u>\$ 309,012</u></b>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**

**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances-  
Nonmajor Governmental Funds**

For the Year Ended June 30, 2017

	<u>SPECIAL REVENUE FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TOTAL NONMAJOR GOVERNMENTAL FUNDS</u>
	<u>HOMELAND SEC. &amp; EMERGENCY PREPAREDNESS</u>	<u>LAW ENFORCEMENT DISTRICT</u>	
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal grants	\$ 63,274	\$ -	\$ 63,274
State grants	-	-	-
Local	40,000	-	40,000
Interest earnings	42	-	42
Miscellaneous	-	-	-
Total revenues	<u>103,316</u>	<u>-</u>	<u>103,316</u>
<b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	72,461	-	72,461
Operating services	9,703	-	9,703
Materials & supplies	1,861	-	1,861
Travel & other charges	-	-	-
Capital outlay	-	-	-
Debt service	-	212,032	212,032
Miscellaneous	-	-	-
Total expenditures	<u>84,025</u>	<u>212,032</u>	<u>296,057</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	19,291	(212,032)	(192,741)
<b>OTHER FINANCING SOURCES (Uses)</b>			
Operating transfers in	-	212,040	212,040
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>212,040</u>	<u>212,040</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	19,291	8	19,299
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>224,734</u>	<u>19,581</u>	<u>244,315</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 244,025</u>	<u>\$ 19,589</u>	<u>\$ 263,614</u>

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended June 30, 2017**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of cash bonds, fines and costs, bail bonds, parish licenses, forfeitures, with payment of these collections to the recipients in accordance with applicable laws.

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.

CANTEEN FUND

Vending machines of cokes, candy, and cigarettes in jail for use by prisoners, create a profit from sales and commissions. These funds are used to benefit various recreation needs of prisoners.

WITNESS SUBPOENA FUND

This Fund is to account for the reimbursements from the West Feliciana Parish Government for payment to off duty deputies for testifying in court proceedings involving judicial matters. Funds are reimbursed to the sheriff who in turn makes payments to deputies who testify on the judicial matters.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS**

**Combined Balance Sheet, June 30, 2017**

	SHERIFF'S FUND	TAX COLLECTOR FUND	CANTEEN FUND	WITNESS SUBPOENA FUND	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$ 64,863	\$ 13,322	\$ 77,314	\$ 93	\$ 155,592
Due from other governmental units	-	-	-	250	250
<b>TOTAL ASSETS</b>	<b>\$ 64,863</b>	<b>\$ 13,322</b>	<b>\$ 77,314</b>	<b>\$ 343</b>	<b>\$ 155,842</b>
<b>LIABILITIES</b>					
Due to taxing bodies and others	\$ 64,863	\$ 13,322	\$ 77,314	\$ 343	\$ 155,842
<b>TOTAL LIABILITIES</b>	<b>\$ 64,863</b>	<b>\$ 13,322</b>	<b>\$ 77,314</b>	<b>\$ 343</b>	<b>\$ 155,842</b>

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 2017**

	SHERIFF'S FUND	TAX COLLECTOR FUND	CANTEEN FUND	WITNESS SUBPOENA FUND	TOTAL
<b>BALANCES AT BEGINNING OF YEAR</b>	\$ 99,449	\$ 13,884	\$ 69,419	\$ 443	\$ 183,195
<b>ADDITIONS</b>					
Deposits:					
Sheriff's Sales	\$ 316,230	\$ -	\$ -	\$ -	\$ 316,230
Cash bonds	12,798	-	-	-	12,798
Garnishments	101,533	-	-	-	101,533
Bail bonds	42,411	-	-	-	42,411
Parish licenses	145,584	-	-	-	145,584
Forfeitures & fines	293,867	-	-	-	293,867
Other deposits	-	-	41,697	1,950	43,647
Taxes, fees, etc., paid to tax collector	-	22,824,996	-	-	22,824,996
Interest	3	402	-	-	405
Total additions	<u>\$ 912,426</u>	<u>\$ 22,825,398</u>	<u>\$ 41,697</u>	<u>\$ 1,950</u>	<u>\$ 23,781,471</u>
Total	\$ 1,011,875	\$ 22,839,282	\$ 111,116	\$ 2,393	\$ 23,964,666
<b>REDUCTIONS</b>					
Taxes, fees, etc., distributed to taxing bodies and others	\$ -	\$ 22,825,960	\$ -	\$ -	\$ 22,825,960
Deposits settled to:					
Sheriff's General Fund	81,492	-	-	-	81,492
Parish government	21,988	-	-	-	21,988
District attorney	43,559	-	-	-	43,559
Indigent defender board	63,756	-	-	-	63,756
Criminal court fund	88,616	-	-	-	88,616
Clerk of court	36,919	-	-	-	36,919
Litigants	41,500	-	-	-	41,500
Attorneys, appraisers, etc.	189,948	-	-	-	189,948
Other settlements	379,234	-	-	-	379,234
Other reductions:					
Purchases - merchandise	-	-	33,802	2,050	35,852
Total reductions	<u>\$ 947,012</u>	<u>\$ 22,825,960</u>	<u>\$ 33,802</u>	<u>\$ 2,050</u>	<u>\$ 23,808,824</u>
<b>BALANCES AT END OF YEAR</b>	<u>\$ 64,863</u>	<u>\$ 13,322</u>	<u>\$ 77,314</u>	<u>\$ 343</u>	<u>\$ 155,842</u>

WEST FELICIANA PARISH SHERIFF  
(As Ex-officio Parish Tax Collector)  
St. Francisville, Louisiana

TAX COLLECTOR AGENCY FUND  
Affidavit

For the Year Ended June 30, 2017

AFFIDAVIT (Required by R.S. 24:513(B))  
STATE OF LOUISIANA  
PARISH OF WEST FELICIANA

J. Austin Daniel, Sheriff of West Feliciana Parish

BEFORE ME, the undersigned authority, personally came and appeared, J. Austin Daniel, the sheriff of West Feliciana Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$13,321.70 is the amount of cash on hand in the tax collector account on June 30, 2017;

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year from July 1, 2016 to June 30, 2017, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



\_\_\_\_\_  
Signature  
Sheriff of West Feliciana Parish

SWORN to and subscribed before me, Notary, this 6<sup>th</sup> day of December 20 17, in my office in St. Francisville, Louisiana.



\_\_\_\_\_  
(Signature)

BARBARA BOUAVENTURE (Print), # 63267  
Notary Public

07/01/2020 (Commission)

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Schedule of Compensation, Benefits, and  
Other Payments to Agency Head**

**For the Year Ended June 30, 2017**

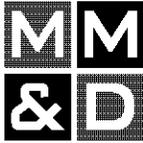
**Agency Head: J. Austin Daniel, Sheriff**

<b><u>PURPOSE</u></b>	<b><u>AMOUNT</u></b>
Salary	\$ 161,004
Benefits - insurance	16,906
Benefits - retirement	21,333
Benefits - LSA liability insurance	1,020
Per diem	250
Travel	324
Registration fees	385
Conference travel	577
Travel - fuel	2,370
Cell phone	1,112
Dues	13,407
Insurance - bond fees	1,028
	<hr/>
Total expenditures	<u>\$ 219,716</u>

**OTHER REPORTS REQUIRED BY**  
*GOVERNMENT AUDITING STANDARDS*

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

A report on compliance with laws and regulations and on internal controls over financial reporting as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statements.



# Major, Morrison & David

*Certified Public Accountants*

QUALITY • INTEGRITY • DEPENDABILITY

John L. Morrison III, CPA, CGMA, PC

Mark A. David, CPA, PC

John S. Disotell III, CPA, PC

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Van P. Major, CPA (1951-2005)

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable J. Austin Daniel  
West Feliciana Parish Sheriff  
P.O. Drawer 1844  
St. Francisville, Louisiana 70775

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Feliciana Parish Sheriff, St. Francisville, Louisiana, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated November 27, 2017.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Major, Morrison & David  
New Roads, Louisiana  
November 27, 2017

A handwritten signature in black ink that reads "Major, Morrison & David". The signature is written in a cursive, flowing style.

**WEST FELICIANA PARISH SHERIFF**  
**St. Francisville, Louisiana**  
**Schedule of Findings and Responses**  
**For the Year Ended June 30, 2017**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness (es) identified?	___yes <u>X</u> no
Deficiency(s) in internal control identified not considered to be material weaknesses?	___yes <u>X</u> none reported
Noncompliance material to financial statements noted?	___yes <u>X</u> no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

There were no current year findings.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2017**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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**Section I – Internal Control and Compliance Material to the Financial Statements:**

2016-1	2016	Violation of LSA- RS:39:1311(a)(2) budgetary authority & control within the special revenue fund.	Yes	
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**Section II – Internal Control and Compliance Material to Federal Awards:**

There were no matters reported.

**Section III – Management Letter**

There were no matters reported.

**WEST FELICIANA PARISH SHERIFF  
St. Francisville, Louisiana**

**Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended June 30, 2017**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completed</u>
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**Section I – Internal Control and Compliance Material to the Financial Statements:**

No current year findings.

**Section II – Internal Control and Compliance Material to Federal Awards:**

Not applicable.

**Section III – Management Letter**

No management letter issued.

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Honorable J. Austin Daniel  
West Feliciana Parish Sheriff  
P.O. Drawer 1844  
St. Francisville, Louisiana 70775

We have performed the procedures enumerated below, which were agreed to by the management of the West Feliciana Parish Sheriff and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the West Feliciana Parish Sheriff's compliance with certain laws, regulations and best practices during the year ended June 30, 2017. Management of the West Feliciana Parish Sheriff is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Written Policies and Procedures***

---

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget  
*Written policies and procedures were obtained and address the functions noted above.*
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
*Written policies and procedures were obtained and address the functions noted above.*
  - c) **Disbursements**, including processing, reviewing, and approving  
*Written policies and procedures were obtained and address the functions noted above.*
  - d) **Receipts**, including receiving, recording, and preparing deposits  
*Written policies and procedures were obtained and address the functions noted above.*
  - e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
*Written policies and procedures were obtained and address the functions noted above.*
  - f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process  
*Written policies and procedures were obtained and address the functions noted above.*

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

*Written policies and procedures were obtained and address the functions noted above.*

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

*Written policies and procedures were obtained and address the functions noted above.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

*Written policies and procedures were obtained and address the functions noted above.*

- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*Written policies and procedures were obtained and address the functions noted above.*

#### ***Board (or Finance Committee, if applicable)***

---

- 2. Obtain and review the board/committee minutes for the fiscal period, and:
  - a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.  
*Not applicable*
  - b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).  
*Not applicable*
    - If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.
  - c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

*Not applicable*

#### ***Bank Reconciliations***

---

- 3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.  
*Obtained listing of client bank accounts from management and management's representation that the listing is complete.*
- 4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

*Obtained bank statements and reconciliations for all months in the fiscal period for all selected accounts noting that reconciliations had been prepared for all months.*

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

*The bank reconciliations prepared for all accounts examined had evidence of management review.*

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*Obtained bank statements and reconciliations for all months in the fiscal period noting management's documentation of research for items that have been outstanding for more than 6 months.*

### **Collections**

---

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

*Obtained listing of cash collection locations and management's representation that listing is complete.*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

*Each person responsible for collecting cash is bonded with the exception of one employee at the Detective's Office. Segregation of duties are in place to separate the functions of depositing cash, recording the transactions, and reconciling the bank accounts. All employees in the Courthouse use one shared cash drawer. To minimize the risk of theft, the drawer is counted daily by an employee not involved in the collection process.*

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*Written documentation was obtained and addresses the functions noted above.*

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

*Collection documentation was obtained and deposits were made within one day for all collections at the Courthouse, which comprises the majority of collections for the entity. Cash bonds collected at Detention Center were deposited within one week. Sex offender fees collected at the Detective's Office were deposited within two weeks. Fleet security detail payments collected at the Substation were deposited once per month.*

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

*Daily cash collections are completely supported by collection documentation.*

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

*Written policies and procedures were obtained and address the functions noted above.*

#### ***Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)***

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8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

*Obtained a listing of entity disbursements (and complete general ledger) and management's representation that the listing is complete.*

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

*Examined supporting documentation for each of the 25 disbursements selected and found that purchases were initiated using a purchase requisition and purchase order system.*

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

*Examined supporting documentation for each of the 25 disbursements selected and found appropriate approval of purchases orders and requisitions.*

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

*Examined supporting documentation for each of the 25 disbursements selected and found all payments were processed with proper approval, receiving report, and approved invoice.*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*Written policies and procedures were obtained and address the functions noted above.*

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

*Written policies and procedures were obtained and address the functions noted above.*

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

*Inquiry of management and observation noted no exceptions.*

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

*Signature stamp is only used occasionally and is maintained under their control and used only with the knowledge and consent of the signer. Any signed checks are maintained under the control of the authorized user until mailed.*

#### Credit Cards/Debit Cards/Fuel Cards/P-Cards

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14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*Obtained from management complete listing of active credit cards and fuel cards along with representation that the listing is complete.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

*Selected all credit cards used during the fiscal period (less than 10 used).*

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

*Obtained monthly statement or combined statement for the month with the largest dollar activity and noted supporting documentation, review, and approval in writing by someone other than the cardholder.*

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

*On the monthly statements or combined statements selected, no finance charges or late fees were assessed.*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*Supporting documentation was obtained with no exceptions.*

- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

*Supporting documentation was obtained with no exceptions.*

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

*Supporting documentation was obtained with no exceptions.*

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*Each transaction's detail was compared to the Sheriff's purchasing/disbursement policies and the Louisiana Public Bid Law with no exceptions.*

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*Each transaction's documentation of the business/public purpose was compared to the requirements of Article 7, Section 14 of the Louisiana Constitution with no exceptions.*

### ***Travel and Expense Reimbursement***

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- 17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

*Obtained from management a listing of travel and expense reimbursements by person and management's representation that the listing is complete.*

- 18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

*Obtained the sheriff's written policies related to travel and expense reimbursements. No amounts listed exceeded GSA rates.*

- 19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

*Expenses were paid in accordance to written policies.*

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

*Expenses were supported with no exceptions.*

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

*Documentation of the business/public purposes was supported with no exceptions.*

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

*Other documentation as needed was supported with no exceptions.*

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*Documentation of the business/public purpose was compared to Article 7, Section 14 of the Louisiana Constitution with no exceptions.*

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Expenses and related documentation were reviewed and approved in writing by someone other than the person receiving reimbursement with no exceptions.*

## **Contracts**

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- 20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*Obtained listing of all contracts in effect (and general ledger) and management's representation that the listing is complete.*

- 21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

*Formal written contracts were examined supporting the services arrangements and the amounts paid with no exceptions.*

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

*Obtained supporting contract documentation and noted no noncompliance with legal requirements.*

- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

*Obtained supporting contract documentation and noted solicitations for quotes as a best practice.*

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

*No contracts selected were amended.*

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

*Selected the largest payment from each contract along with supporting documentation and compared to the contract terms reflecting compliance with the terms and conditions of the contract with no exceptions.*

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*Proper approval was obtained on the contracts within the management of the sheriff's office.*

### ***Payroll and Personnel***

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- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

*Obtained listing of employees with their related salaries and management's representation that the listing is complete.*

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

*Compensation paid to each employee was reviewed with no exceptions noted.*

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

*Changes were made one time during the current fiscal period for raises granted by the sheriff and were approved in writing and in accordance with written policy.*

- 23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*Randomly selected 25 employees/officials along with documentation of attendance and leave records with no exceptions noted.*

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

*Of the randomly selected 25 employees/officials, documentation of attendance and leave records were approved in writing by the required supervisors.*

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

*Written leave records were maintained on the selected employees who earn leave with no exceptions.*

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*Obtained from management a listing of employees that were terminated during the fiscal period along with management's representation that the listing is complete. The largest two termination payments made during the fiscal period were examined and paid in accordance with written policies and approved by management with no exceptions.*

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

*Obtained supporting documentation relating to payroll taxes, retirement contributions and reporting forms during the fiscal period, which were submitted to the proper agencies by the required deadlines with no exceptions.*

#### ***Ethics (excluding nonprofits)***

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26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

*Examined the five randomly selected employees ethics compliance documentation maintained in personnel files with no exceptions.*

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

*Management has asserted that they received no allegations during the fiscal period.*

#### ***Debt Service (excluding nonprofits)***

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28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

*No debt was issued during the fiscal period.*

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

*The entity had outstanding debt and made all scheduled debt service payments. No debt reserves are required by debt covenants.*

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

*Not applicable.*

**Other**

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31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management has asserted us that the sheriff did not have any misappropriation of public funds or assets during the fiscal year.*

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.la.gov/hotline](http://www.la.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*The required notice was posted on the sheriff's premises and website.*

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the West Feliciana Parish Sheriff and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Major, Morrison & David  
St. Francisville, Louisiana  
November 27, 2017

**WEST FELICIANA PARISH SHERIFF, LOUISIANA  
St. Francisville, Louisiana**

**Management's Response to Statewide Agreed-Upon Procedures  
For the Year Ended June 30, 2017**

Management's Response to Item:

- 6a. Management will require all employees handling cash to be bonded, regardless of the amount of cash they handle.
  
- 6c. Management will discontinue collecting cash at the Substation and Detective's Office. All cash will be collected at the Courthouse, with the exception of cash bonds, which will still be accepted at the Detention Center. All collections will be deposited within one business day, regardless of the collection location.