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BOSSIER PARISH SHERIFF

Benton, Louisiana

FINANCIAL STATEMENTS

June 30, 2000

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Release Date DEC 13 2000

BOSSIER PARISH SHERIFF

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INDEPENDENT AUDITOR'S REPORT

The Honorable Larry C. Deen, Sheriff
Bossier Parish Sheriff
Benton, Louisiana

We have audited the accompanying general purpose financial statements of the Bossier Parish Sheriff, a component unit of the Bossier Parish Police Jury, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossier Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossier Parish Sheriff, as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2000, on our consideration of the Bossier Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Bossier Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Smith Pugh Rabinowitz LLP
Certified Public Accountants

October 16, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

BOSSIER PARISH SHERIFF

Benton, Louisiana

All Fund Types and Account Groups

Combined Balance Sheet

June 30, 2000

	<u>Account Groups</u>					Total (Memorandum Only)	
	Governmental		Fiduciary		General Fixed Assets	General Long-Term Obligations	
	Fund -	General Fund	Funds -	Agency Funds			
Assets and Other Debits							
Cash and cash equivalents	\$ 756,205		\$ 782,515		\$ -	\$ -	\$ 1,538,720
Investments, at cost	3,735,725		-		-	-	3,735,725
Receivables	469,656		-		-	-	469,656
Inventory	-		5,773		-	-	5,773
Prepaid expenses	75,076		-		-	-	75,076
Land, buildings, and equipment	-		-		4,907,180	-	4,907,180
Other debits - amount to be provided for retirement of general long-term obligations	-		-		-	78,272	78,272
Total assets and other debits	<u>\$ 5,036,662</u>		<u>\$ 788,288</u>		<u>\$ 4,907,180</u>	<u>\$ 78,272</u>	<u>\$ 10,810,402</u>
Liabilities, Equity, and Other Credits							
Liabilities:							
Accounts, salaries, and withholdings payable	\$ 338,340		\$ -		\$ -	\$ -	\$ 338,340
Due to other funds	23,357		-		-	-	23,357
Due to taxing bodies and others	-		788,288		-	-	788,288
Capital lease payable	-		-		-	78,272	78,272
Total liabilities	<u>\$ 361,697</u>		<u>\$ 788,288</u>		<u>0</u>	<u>\$ 78,272</u>	<u>1,228,257</u>
Equity and other credits:							
Investment in general fixed assets	-		-		4,907,180	-	4,907,180
Fund balance:							
Unreserved - undesignated	4,674,965		-		-	-	4,674,965
Total equity and other credits	<u>4,674,965</u>		<u>-</u>		<u>4,907,180</u>	<u>-</u>	<u>9,582,145</u>
Total liabilities, equity, and other credits	<u>\$ 5,036,662</u>		<u>\$ 788,288</u>		<u>\$ 4,907,180</u>	<u>\$ 78,272</u>	<u>\$ 10,810,402</u>

BOSSIER PARISH SHERIFF
 Benton, Louisiana
 Governmental Fund - General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 For the Year Ended June 30, 2000

	<u>Actual</u>
Revenues:	
Ad valorem taxes	\$ 3,683,492
Intergovernmental revenues:	
Federal grants	219,798
State grants:	
State revenue sharing (net)	384,512
State supplemental pay	441,486
Other	113,782
Local funds	42,510
Fees, charges, and commissions for services:	
Civil and criminal fees	869,205
Commissions on licenses and taxes	47,062
Court attendance	14,150
Transporting prisoners	76,301
Feeding and keeping prisoners	1,439,818
Tax notices, etc.	41,427
Gaming boats	597,022
Probation supervision fees	426,278
Other	167,780
Use of money and property	258,457
Other	33,930
Total revenues	<u>8,857,010</u>
Expenditures:	
Public safety:	
Personal services and related benefits	5,376,831
Operating services	569,684
Materials and supplies	700,171
Travel and other charges	38,197
Debt service	3,157
Capital outlay	723,609
Total expenditures	<u>7,411,649</u>
Excess of revenues over expenditures	<u>1,445,361</u>
Other financing sources (uses):	
Transfers in	79,011
Transfers out	(79,011)
Compensation from loss/damaged asset	17,984
Sale of fixed assets	38,760
Proceeds from capital lease	80,117
Total other financing sources (uses)	<u>136,861</u>
Excess of revenues other sources over expenditures and other uses	<u>1,582,222</u>
Fund balance at beginning of year	<u>3,092,743</u>
Fund balance at end of year	<u>\$ 4,674,965</u>

BOSSIER PARISH SHERIFF
 Benton, Louisiana
 Governmental Fund - General Fund

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 3,530,120	\$ 3,683,492	\$ 153,372
Intergovernmental revenues:			
Federal grants	80,300	219,798	139,498
State grants:			
State revenue sharing (net)	350,000	384,512	34,512
State supplemental pay	365,000	441,486	76,486
Other	23,000	113,782	90,782
Local funds	47,200	42,510	(4,690)
Fees, charges, and commissions for services:			
Civil and criminal fees	637,100	869,205	232,105
Commissions on licenses and taxes	42,545	47,062	4,517
Court attendance	11,000	14,150	3,150
Transporting prisoners	43,000	76,301	33,301
Feeding and keeping prisoners	1,100,000	1,439,818	339,818
Tax notices, etc.	24,850	41,427	16,577
Gaming boats	520,000	597,022	77,022
Probation supervision fees	230,000	426,278	196,278
Other	132,750	167,780	35,030
Use of money and property	95,150	258,457	163,307
Other	8,700	33,930	25,230
Total revenues	<u>7,240,715</u>	<u>8,857,010</u>	<u>1,616,295</u>
Expenditures:			
Public safety:			
Personal services and related benefits	5,329,660	5,376,831	(47,171)
Operating services	716,655	569,684	146,971
Materials and supplies	618,450	700,171	(81,721)
Travel and other charges	43,750	38,197	5,553
Debt service	12,000	3,157	8,843
Capital outlay	549,500	723,609	(174,109)
Total expenditures	<u>7,270,015</u>	<u>7,411,649</u>	<u>(141,634)</u>
Excess (deficiency) of revenues over expenditures	<u>(29,300)</u>	<u>1,445,361</u>	<u>1,474,661</u>
Other financing sources (uses):			
Transfers in	-	79,011	79,011
Transfers out	-	(79,011)	(79,011)
Compensation from loss/damaged asset	10,000	17,984	7,984
Sale of assets	20,000	38,760	18,760
Proceeds from capital lease	-	80,117	80,117
Total other financing sources (uses)	<u>30,000</u>	<u>136,861</u>	<u>106,861</u>
Excess (deficiency) of revenues other sources over	<u>700</u>	<u>1,582,222</u>	<u>1,581,522</u>
Fund balance at beginning of year	<u>3,092,743</u>	<u>3,092,743</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,093,443</u>	<u>\$ 4,674,965</u>	<u>\$ 1,581,522</u>

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

1. Summary of Significant Accounting Policies:

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

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

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

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

The following is a summary of certain significant accounting policies:

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

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

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

1. Summary of Significant Accounting Policies (Continued):

A. Reporting Entity (Continued)

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the Bossier Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

GENERAL FUND

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

AGENCY FUNDS

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

C. Fixed Assets and Long-Term Obligations – Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, except donated fixed assets, which are valued at their fair market value, or estimated cost if historical cost is not available. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the General Fund.

BOSSIER PARISH SHERIFF

Notes to Financial Statements
June 30, 2000

1. Summary of Significant Accounting Policies (Continued):

C. Fixed Assets and Long-Term Obligations (Continued)

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

D. Basis of Accounting – The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. 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 be used to pay liabilities of the current period. The sheriff uses the following practices in recognizing and reporting revenues and expenditures:

REVENUES

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1994 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on demand deposits is recorded at the end of each month when the interest has been earned and credited by the bank to the sheriff’s account. Interest on time deposits is recorded when the time deposit has matured and the interest is available.

Substantially all other revenues are recorded when they become available to the sheriff. Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services are treated as susceptible to accrual.

EXPENDITURES

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

OTHER FINANCING SOURCES

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff. Compensation from loss or damaged assets and proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

1. Summary of Significant Accounting Policies (Continued):

D. Basis of Accounting (Continued)

the underlying events occur. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

E. Budget Practices – Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Bossier Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. Encumbrance accounting is not utilized.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. 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 funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected. At June 30, 2000, the sheriff has cash (book balances) totaling \$1,538,720 as follows:

Demand deposits	\$ 1,346,114
Petty cash	1,500
Time deposits	191,106
Total	\$ 1,538,720

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2000, are secured in total as follows:

Bank balances	<u>\$ 2,373,790</u>
Federal deposit insurance	300,000
Pledged securities (uncollateralized)	2,841,577
Total	<u>\$ 3,141,577</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

1. Summary of Significant Accounting Policies (Continued):

- G. Investments – Investments are limited to 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. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 2000, the sheriff had investments in the Louisiana Asset Management Pool of \$2,883,121, stated at cost, which approximates market.

In accordance with GASB Codification 150.165 the investment in LAMP at June 30, 2000, is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in a pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

- H. Levied Taxes – The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law enforcement district	6.55	7.63	None
Special operation and detention center	5.50	5.88	None

The difference between the authorized and levied millage is the result of the reassessment of taxable property required by Article 7, of the Louisiana Constitution of 1974.

- I. Vacation and Sick Leave – After one year of service, employees receive two weeks of non-cumulative vacation leave. After ten years of continuous service, employees receive one additional day of vacation per year until the number of vacation days reaches the maximum of fifteen days annually. Employees are allowed up to twelve days non-cumulative sick leave per calendar year. At June 30, 2000, there are no accumulated and vested benefits relating to vacation and sick leave which require accrual or disclosure.
- J. Risk Management – The sheriff is exposed to various risk of loss related to law enforcement liability; torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the sheriff maintains commercial insurance policies covering; automobile liability; general liability; commercial crime; law enforcement; public officials liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.
- K. Total Column on the Balance Sheet – The total column on the balance sheet is captioned Memorandum Only to indicate that is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

1. Summary of Significant Accounting Policies (Continued):

K. Total Column on the Balance Sheet (Continued)

data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Receivables:

General Fund receivables totaling \$469,656, at June 30, 2000, are as follows:

Class of Receivable	Amount
Intergovernmental revenues:	
Federal funds	\$ 42,292
State funds	183,792
Fees, charges, and commissions for services	169,443
Reimbursements	65,619
Interest	1,872
Other	6,638
Total	\$ 469,656

3. Investments:

Investments at cost, which approximates market, totaling \$3,735,725, at June 30, 2000, are as follows:

Certificates of Deposit	\$ 852,604
Louisiana Asset management Pool	2,883,121
	\$ 3,735,725

4. Changes in General Fixed Assets:

A summary of changes in general fixed assets follows:

	Balance July 1, 1999	Adjustment	Additions	Deletions	Balance June 30, 2000
Land	\$ 50,400	\$ -	\$ 69,995	\$ -	\$ 120,395
Buildings	985,137	-	41,266	-	1,026,403
Vehicles	1,792,112	-	469,475	290,309	1,971,278
Office furniture and equipment	463,679	6,721	109,413	1,002	578,811
Law enforcement weapons and equipment	916,857	-	6,106	718	922,245
Seized assets adjudicated by district court	40,234	-	-	-	40,234
Grant funds and other	247,814	-	-	-	247,814
Total	\$ 4,496,233	\$ 6,721	\$ 696,255	\$ 292,029	\$ 4,907,180

The adjustment column represents changes in the various categories based on a physical inventory of fixed assets conducted during the year.

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

5. Pension Plan:

A. Plan Description

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year if total service is at least 12 but less than 15 years, 2.75% for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Boulevard Suite 215, Baton Rouge, Louisiana 70806, or by calling (225) 922-0465.

A. Funding Policy

Plan members are required by state statute to contribute 9.7% of their annual covered salary and the Bossier Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% 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. The contribution requirements of plan members and the Bossier Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bossier Parish Sheriff's contributions to the System for the years ending June 30, 2000, 1999, and 1998 were \$244,497, \$216,328, and \$203,825, respectively, equal to the required contributions for each year.

6. Other Post-employment Benefits:

The Bossier Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The sheriff's cost of benefits provided to employees and retirees was \$549,944 for the year ended June 30, 2000. The cost of retiree benefits for 2000 totaled \$46,688.

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

7. Leases:

The sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. The sheriff entered into a 5-year lease agreement dated April 14, 2000, with Government Capital Corporation for computer hardware and software with an initial recorded amount of \$80,117.

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 2000, are scheduled as follows:

Fiscal Year	Equipment
2001	\$ 18,940
2002	18,940
2003	18,940
2004	18,940
2005	<u>15,783</u>
Total minimum lease payments	91,543
Less -- amount representing interest	13,271
Present value of net minimum lease	<u>\$ 78,272</u>

The sheriff has no operating leases.

8. Changes in Agency Fund Balances:

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

	Balance at June 30, 1999	Additions	Reductions	Balance at June 30, 2000
Agency funds:				
Tax collector	\$ 322,592	\$ 31,540,850	\$ 31,810,259	\$ 53,183
Civil	182,725	1,999,365	1,983,198	198,892
Criminal	94,927	2,539,199	2,281,188	352,938
Inmate	10,986	198,392	194,453	14,925
Commissary	118,809	131,355	81,814	168,350
Total	<u>\$ 730,039</u>	<u>\$ 36,409,161</u>	<u>\$ 36,350,912</u>	<u>\$ 788,288</u>

9. Changes in General Long-Term Obligations:

The following is a summary of the changes in long-term obligations during the year:

	Capital Lease (Note 6)
Long-term obligations payable at June 30, 1999	\$ -
Additions	80,117
Deductions	1,845
Long-term obligations payable at June 30, 2000	<u>\$ 78,272</u>

BOSSIER PARISH SHERIFF

Notes to Financial Statements June 30, 2000

10. Taxes Paid Under Protest:

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2000, include \$92 of taxes paid under protest, plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

11. Litigation and Claims:

At June 30, 2000, the Bossier Parish Sheriff is involved in several lawsuits and claims which are either adequately covered by liability insurance or, in the opinion of legal counsel, will not result in any liability to the sheriff.

12. Expenditures of the Sheriff's Office Paid by the Parish Police Jury:

The Bossier Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Bossier Parish Police Jury.

13. Inventory:

Inventory at June 30, 2000, totaled \$5,773 which consists of inmate supplies and food items on hand at the Bossier Parish Penal Farm. Inventory items are valued at cost.

14. On-Behalf Payments:

Approximately 124 employees received a total of \$441,486 in deputy sheriff supplemental pay from the State of Louisiana. The sheriff is responsible for withholding taxes from these employees and pay the sheriff's matching portion of social security taxes for the amount of supplemental pay received. The sheriff must recognize this supplemental pay received by the employees as revenues and expenditures of the sheriff.

SUPPLEMENTARY INFORMATION

BOSSIER PARISH SHERIFF

**Supplemental Information Schedules
As of and For the Year Ended June 30, 2000**

FIDUCIARY FUND TYPE – AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund accounts for the collection and settlement of fines, bonds, and forfeitures levied by the district court and settlement of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

INMATE FUND

The Inmate Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and are payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the jail and the detention center.

BOSSIER PARISH SHERIFF
 Benton, Louisiana
 Fiduciary Funds - Agency Funds

Combining Balance Sheet
 June 30, 2000

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Commissary Fund	Total
Assets						
Cash	\$ 53,183	\$ 198,892	\$ 352,938	\$ 14,925	\$ 162,577	\$ 782,515
Inventory	-	-	-	-	5,773	5,773
Total assets	\$ 53,183	\$ 198,892	\$ 352,938	\$ 14,925	\$ 168,350	\$ 788,288
Liabilities						
Due to taxing bodies and others	\$ 53,183	\$ 198,892	\$ 352,938	\$ 14,925	\$ 168,350	\$ 788,288

BOSSIER PARISH SHERIFF
 Benton, Louisiana
 Fiduciary Funds - Agency Funds

Schedule of Changes in Balances
 Due to Taxing Bodies and Others
 For the Year Ended June 30, 2000

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Commissary Fund	Total
Unsettled balances at beginning of year	\$ 322,592	\$ 182,725	\$ 94,927	\$ 10,986	\$ 118,809	\$ 730,039
<u>Additions:</u>						
Ad valorem taxes:						28,863,937
Current year	28,863,937	-	-	-	-	192,971
Prior year	192,971	-	-	-	-	92
Protest taxes	92	-	-	-	-	1,942,552
State revenue sharing	1,942,552	-	-	-	-	217,474
Sportsman licenses	217,474	-	-	-	-	7,375
Parish licenses	7,375	-	-	-	-	
Interest on:						38,136
Checking accounts	38,136	-	-	-	-	32,690
Delinquent taxes	32,690	-	-	-	-	3,697
Prior year taxes	3,697	-	-	-	-	10,891
Protest taxes	10,891	-	-	-	-	1,699,136
Sheriff's sales	-	1,699,136	-	-	-	2,533,583
Bonds, fines and costs	-	-	2,533,583	-	-	291,426
Garnishments	-	291,426	-	-	-	99,684
Redemptions	99,684	-	-	-	-	96,634
Refunds	96,634	-	-	-	-	
Other additions	34,717	8,803	5,616	198,392	131,355	378,883
Total additions	31,540,850	1,999,365	2,539,199	198,392	131,355	36,409,161
Total	31,863,442	2,182,090	2,634,126	209,378	250,164	37,139,200
<u>Reductions:</u>						
Louisiana Dept. of Wildlife and Fisheries	176,202	-	-	-	-	176,202
Louisiana Dept. of Agriculture and Forestry	16,486	-	-	-	-	16,486
Louisiana Tax Commission	6,702	-	-	-	-	6,702
Louisiana Com. On Law Enforcement	-	-	27,780	-	-	27,780
Bossier Parish:						
Assessor	1,218,700	-	-	-	-	1,218,700
Sheriff's General Fund	4,172,813	276,642	381,967	-	-	4,831,422
Police jury	4,919,372	-	709,570	-	-	5,628,942
School board	15,348,817	-	-	-	-	15,348,817
Clerk of court	1,881	412,362	190,658	-	-	604,901
Red River Waterworks	914,786	-	-	-	-	914,786
Fire protection districts	1,458,788	-	-	-	-	1,458,788
North Bossier Levee District	1,782	-	-	-	-	1,782
District Levee	973,769	-	-	-	-	973,769
North Bossier Acreage	2,555	-	-	-	-	2,555
Cypress Black Bayou Recreation and Water Conservation District	355,905	-	-	-	-	355,905
Ambulance District	549,096	-	-	-	-	549,096
City of Bossier	-	-	4,356	-	-	4,356

BOSSIER PARISH SHERIFF
 Benton, Louisiana
 Fiduciary Funds - Agency Funds

Schedule of Changes in Balances
 Due to Taxing Bodies and Others
 For the Year Ended June 30, 2000

	Tax Collector Fund	Civil Fund	Criminal Fund	Inmate Fund	Commissary Fund	Total
Reductions (Continued):						
Bossier Parish (Continued):						
Town of Benton	-	-	366	-	-	366
Town of Haughton	-	-	3,699	-	-	3,699
Town of Plain Dealing	-	-	861	-	-	861
Caddo/Bossier Port Commission	670,174	-	-	-	-	670,174
Twenty-sixth Judicial District:						
District attorney	-	909,805	-	-	-	909,805
Judge's fund	-	-	70,307	-	-	70,307
Indigent defender board	-	-	278,912	-	-	278,912
Pension funds	806,854	-	-	-	-	806,854
Refunds, redemptions, etc.	211,355	-	-	-	-	211,355
North Louisiana Crime Lab	-	-	98,721	-	-	98,721
Attorneys, litigants, etc.	-	-	240,221	-	-	240,221
Louisiana Traumatic Head and Spinal Cord Injury	-	-	32,576	-	-	32,576
Other reductions	4,222	384,389	241,194	194,453	81,814	906,072
Total reductions	<u>31,810,259</u>	<u>1,983,198</u>	<u>2,281,188</u>	<u>194,453</u>	<u>81,814</u>	<u>36,350,912</u>
Unsettled balances at end of year - Due to taxing bodies and others	<u>\$ 53,183</u>	<u>\$ 198,892</u>	<u>\$ 352,938</u>	<u>\$ 14,925</u>	<u>\$ 168,350</u>	<u>\$ 788,288</u>

ADDITIONAL REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS



SMITH PUGH RABINOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Larry C. Deen, Sheriff
Bossier Parish Sheriff
Benton, Louisiana

We have audited the general purpose financial statements of the Bossier Parish Sheriff, a component unit of the Bossier Parish Police Jury, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 16, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Bossier Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weakness.

This report is intended solely for the information and use of the Bossier Parish Sheriff, management of the sheriff's office, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Smith Pugh Rabinowitz L.L.P.
Certified Public Accountants

October 16, 2000

AUDIT FINDINGS

BOSSIER PARISH SHERIFF

**Corrective Action Plan
As of and For the Year Ended June 30, 2000**

Since there are no current year audit findings a corrective action plan is not required.

BOSSIER PARISH SHERIFF

**Schedule of Prior Audit Findings
As of and For the Year Ended June 30, 2000**

There were no findings reported in the audit for the year ended June 30, 1999.