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**BOSSIER PARISH SHERIFF  
Benton, Louisiana**

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 2009  
With Supplemental Information Schedules**

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

Release Date 2/10/10

BOSSIER PARISH SHERIFF  
Benton, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 2009  
With Supplemental Information Schedules

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### **Independent Auditor's Report**

HONORABLE LARRY C. DEEN  
BOSSIER PARISH SHERIFF  
Benton, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bossier Parish Sheriff as of and for the year ended June 30, 2009, which collectively comprise the agency's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Bossier Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with U.S. 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

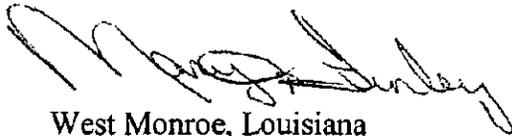
In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Bossier Parish Sheriff as of June 30, 2009, and the respective changes in financial position for the year then ended in conformity with U. S. generally accepted accounting principles.

Management's discussion and analysis and the budgetary information on pages 6 through 10 and 35 through 36, respectively are not a required part of the basic financial statements. Management's discussion and analysis and the budgetary comparison schedule are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information and reviewing the source of selected information. However, I did not audit the information and express no opinion on it.

Bossier Parish Sheriff  
Benton, Louisiana  
Independent Auditor's Report,  
June 30, 2009

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

In accordance with *Government Auditing Standards*, I have also issued a report dated November 4, 2009, on my consideration of the Bossier Parish Sheriff's internal control over financial reporting and my 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 my audit.



West Monroe, Louisiana  
November 4, 2009

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

Bossier Parish Sheriff  
Benton, Louisiana

**Management's Discussion and Analysis**  
June 30, 2009

As management of the Bossier Parish Sheriff, I offer readers of the Bossier Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Bossier Parish Sheriff for the fiscal year ended June 30, 2009. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

***Government-wide financial statements.*** The *government-wide financial statements* are designed to provide readers with a broad overview of the Bossier Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Bossier Parish Sheriff's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Bossier Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bossier Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Bossier Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bossier Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue fund. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bossier Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bossier Parish Sheriff's performance.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bossier Parish Sheriff exceeded liabilities by \$37,984,388. The largest portion of the Bossier Parish Sheriff's net assets reflects its investment in capital assets (e.g., land, buildings and improvements and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Bossier Parish Sheriff's net assets represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Bossier Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation (since construction and/or acquisition) on assets of very long-lived assets having been included in the statement of net assets.

STATEMENT OF NET ASSETS

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$6,045,825	\$4,748,281
Investments	250,375	6,053,945
Receivables	2,631,567	2,432,517
Prepaid charges	505,639	418,246
Capital assets (net of accumulated depreciation)	<u>31,030,446</u>	<u>26,027,005</u>
<b>TOTAL ASSETS</b>	<b><u>\$40,463,852</u></b>	<b><u>\$39,679,994</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$973,461	\$1,227,132
Accrued wages and related payable	1,062,267	970,349
Due to other funds		14,000
Long-term liabilities:		
Due within one year	15,609	11,137
Due in more than one year	<u>428,127</u>	<u>445,964</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,479,464</u></b>	<b><u>2,668,582</u></b>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	31,030,446	26,027,005
Unrestricted	<u>6,953,942</u>	<u>10,984,407</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$37,984,388</u></b>	<b><u>\$37,011,412</u></b>

STATEMENT OF ACTIVITIES

	<u>2009</u>	<u>2008</u>
Public safety:		
Personal services	\$26,550,186	\$23,695,312
Operating services	3,031,110	2,474,192
Materials and supplies	2,577,004	2,368,545
Travel	71,280	96,012
Debt service - interest	51,909	53,014
Depreciation expense	<u>1,851,355</u>	<u>1,590,942</u>
Total Program Expenses	<b><u>34,132,844</u></b>	<b><u>30,278,017</u></b>
Program revenues:		
Civil and criminal fees	1,860,751	1,402,537
Transporting prisoners	268,934	263,335
Feeding and keeping prisoners	8,700,143	8,682,455
Tax notices, etc.	93,588	86,398
Probation fees	556,889	516,405
Gaming fees	1,518,353	1,598,458
Other fees, charges, and commissions for services	<u>345,367</u>	<u>324,576</u>
Total program revenues	<b><u>13,344,025</u></b>	<b><u>12,874,164</u></b>
Net Program Expenses	<b><u>(20,788,819)</u></b>	<b><u>(17,403,853)</u></b>

	<u>2009</u>	<u>2008</u>
General revenues:		
Taxes:		
Ad valorem	\$8,700,737	\$7,840,722
Sales tax	10,022,206	8,961,083
Federal sources	184,612	418,655
State sources	1,938,448	1,826,061
Local sources	121,177	90,035
Other revenues	692,270	294,215
Interest earned	102,902	561,977
Special items:		
Gain (loss) on sale/disposition of assets	<u>(557)</u>	<u>(61,666)</u>
Change in Net Assets	972,976	2,527,229
Net Assets - Beginning of year	<u>37,011,412</u>	<u>34,484,183</u>
Net Assets - End of year	<u>\$37,984,388</u>	<u>\$37,011,412</u>

### **Financial Analysis of the Government's Funds**

As noted earlier, the Bossier Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2009, combined governmental fund balances of \$7,397,678 showed a decrease of \$4,043,830 over June 30, 2008. All of this fund balance is unreserved and undesignated. The General Fund's portion of the unreserved, undesignated fund balance of \$6,438,494 shows a decrease (of approximately \$4,657,449) from the prior year amount.

### **General Fund Budgetary Highlights**

There were no budget amendments for the General Fund or the correctional facility Special Revenue Fund.

### **Capital Asset and Debt Administration**

**Capital assets.** The Bossier Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2009, amounts to \$31,030,446 (net of accumulated depreciation). This investment includes land, buildings and improvements, furniture and equipment, and construction in progress. The increase in capital assets for the year was \$13,315,399, the majority of which was attributable to the construction in progress, CIP completed and moved to buildings. Capital asset deletions totaled \$7,262,123. The reduction in capital assets is primarily attributable to the deletions of vehicles traded-in or sold when replaced by newer model vehicles and construction in progress completed and reclassified as buildings.

**Long-term debt.** At the end of the fiscal year Bossier Parish Sheriff had total bonded debt outstanding, in the form of general obligation bonds, of \$443,736. During the year, \$13,365 of debt was paid in accordance with the debt agreement.

## **Other Post-Employment Benefits**

Effective with the Year ending June 30, 2009, the Bossier Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The statement has been implemented prospectively. Using this method, the beginning other post employment benefit (OPEB) liability is set at zero and the actuarially determined OPEB liability relative to past service (prior to July 1, 2008) will be amortized and recognized as an expense over thirty years.

The Bossier Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The total ARC for the fiscal year ending June 30, 2009 is \$1,607,823 for medical and life combined.

In the fiscal year ending June 30, 2009, Bossier Parish Sheriff's Office made a lump sum contribution of \$7,402,610 to its post employment benefits plan by a transfer of assets within the meaning of paragraph 141 of GASB 45 as of the end of the fiscal year. The plan thus had assets of \$7,402,610 as of June 30, 2009.

## **Requests for Information**

This financial report is designed to provide a general overview of the Bossier Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bossier Parish Sheriff, P.O. Box 850, Benton, LA 71006.

November 4, 2009

**BASIC FINANCIAL STATEMENTS**

BOSSIER PARISH SHERIFF  
Benton, Louisiana

STATEMENT OF NET ASSETS  
June 30, 2009

<b>ASSETS</b>	
Cash and cash equivalents	\$6,045,825
Investments	250,375
Receivables	2,631,567
Prepaid charges	505,639
Capital assets (net of accumulated depreciation)	<u>31,030,446</u>
<b>TOTAL ASSETS</b>	<b><u>40,463,852</u></b>
<b>LIABILITIES</b>	
Accounts payable	973,461
Accrued wages and related payable	1,062,267
Long-term liabilities:	
Due within one year	15,609
Due in more than one year	<u>428,127</u>
<b>TOTAL LIABILITIES</b>	<b><u>2,479,464</u></b>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	31,030,446
Unrestricted	<u>6,953,942</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$37,984,388</u></b>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF  
Benton, Louisiana

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2009

**EXPENSES**

## Public Safety:

Personal services	\$26,550,186
Operating services	3,031,110
Materials and supplies	2,577,004
Travel and other	71,280
Interest on long-term debt	51,909
Depreciation expense	1,851,355
Total Expenses	<u>34,132,844</u>

**REVENUES**

## Program revenues:

Civil and criminal fees	1,860,751
Transporting prisoners	268,934
Feeding and keeping prisoners	8,700,143
Tax notices, etc.	93,588
Probation fees	556,889
Gaming fees	1,518,353
Other fees, charges, and commissions for services	345,367
Total program revenues	<u>13,344,025</u>

## General revenues:

Taxes:	
Ad valorem	8,700,737
Sales and use	10,022,206
Federal sources	184,612
State sources	1,938,448
Local sources	121,177
Other revenues	692,270
Interest earned	102,902

## Special items -

Loss on sale of assets	(557)
Total Revenues	<u>35,105,820</u>

Change in Net Assets 972,976

**NET ASSETS**

Beginning of year	<u>37,011,412</u>
End of year	<u><u>\$37,984,388</u></u>

The accompanying notes are an integral part of this statement.

**BOSSIER PARISH SHERIFF**  
**Benton, Louisiana**  
**GOVERNMENTAL FUNDS**

Balance Sheet, June 30, 2009

	<u>MAJOR FUNDS</u>			<u>TOTAL</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE - CORRECTIONAL FACILITY FUND</u>	<u>CAPITAL PROJECTS - CONSTRUCTION FUND</u>	
<b>ASSETS</b>				
Cash and cash equivalents	\$5,321,651	\$145,172	\$579,002	\$6,045,825
Investments	250,366		9	250,375
Receivables	1,900,966	730,601		2,631,567
Prepaid charges	407,072	98,567		505,639
<b>TOTAL ASSETS</b>	<u>\$7,880,055</u>	<u>\$974,340</u>	<u>\$579,011</u>	<u>\$9,433,406</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$594,387	\$74,751	\$304,323	\$973,461
Accrued wages and related payable	847,174	215,093		1,062,267
Total Liabilities	<u>1,441,561</u>	<u>289,844</u>	<u>304,323</u>	<u>2,035,728</u>
Fund Equity - fund balances:				
Unreserved - undesignated	<u>6,438,494</u>	<u>684,496</u>	<u>274,688</u>	<u>7,397,678</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$7,880,055</u>	<u>\$974,340</u>	<u>\$579,011</u>	<u>\$9,433,406</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF  
Benton, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Assets

For the Year Ended June 30, 2009

Total Fund Balances at June 30, 2009 - Governmental Funds (Statement C)	<u>\$7,397,678</u>
Amounts reported for governmental activities in the statement of net assets (Statement A) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	31,030,446
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	<u>(443,736)</u>
Net Assets at June 30, 2009 (Statement A)	<u>\$37,984,388</u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF  
Benton, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended June 30, 2009

	MAJOR FUNDS			TOTAL
	GENERAL FUND	SPECIAL REVENUE - CORRECTIONAL FACILITY FUND	CAPITAL PROJECTS - CONSTRUCTION FUND	
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$8,700,737			\$8,700,737
Sales and use	10,022,206			10,022,206
Intergovernmental revenues:				
Federal grants	184,612			184,612
State grants:				
State supplemental pay	1,045,403	\$262,817		1,308,220
State revenue sharing	452,343			452,343
Other	177,885			177,885
Local grants	121,177			121,177
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	4,433			4,433
Civil and criminal fees	1,860,751			1,860,751
Court attendance	28,424			28,424
Transportation of prisoners	109,142	159,792		268,934
Feeding and keeping of prisoners	1,505,315	7,194,828		8,700,143
Tax notices, etc.	93,588			93,588
Probation fees	556,889			556,889
Gaming fees	1,518,353			1,518,353
Other	312,510			312,510
Use of money and property	99,629	1,087	\$2,186	102,902
Other	361,111	331,159		692,270
Total revenues	<u>27,154,508</u>	<u>7,949,683</u>	<u>2,186</u>	<u>35,106,377</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and related benefits	21,068,279	5,481,907		26,550,186
Operating services	2,115,234	915,876		3,031,110
Materials and supplies	1,729,743	847,261		2,577,004
Travel and other charges	69,235	2,045		71,280
Debt Service	24,788	40,486		65,274
Capital outlay	1,619,037	22,277	5,306,520	6,947,834
Total expenditures	<u>26,626,316</u>	<u>7,309,852</u>	<u>5,306,520</u>	<u>39,242,688</u>

(Continued)

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 GOVERNMENTAL FUND  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance

	<u>MAJOR FUNDS</u>			
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE - CORRECTIONAL FACILITY FUND</u>	<u>CAPITAL PROJECTS - CONSTRUCTION FUND</u>	<u>TOTAL</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$528,192	\$639,831	(\$5,304,334)	(\$4,136,311)
<b>OTHER FINANCING SOURCES (Use):</b>				
Proceeds from Sale of Assets	92,481			92,481
Transfers in	451,878		5,730,000	6,181,878
Transfers out	<u>(5,730,000)</u>	<u>(451,878)</u>		<u>(6,181,878)</u>
Total Other Financing Source (Use)	<u>(5,185,641)</u>	<u>(451,878)</u>	<u>5,730,000</u>	<u>92,481</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	(4,657,449)	187,953	425,666	(4,043,830)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>11,095,943</u>	<u>496,543</u>	<u>(150,978)</u>	<u>11,441,508</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$6,438,494</u></u>	<u><u>\$684,496</u></u>	<u><u>\$274,688</u></u>	<u><u>\$7,397,678</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF  
Benton, Louisiana

Reconciliation of Governmental Funds  
Statement of Revenue, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2009

Total net change in fund balances - governmental funds (Statement D)	(\$4,043,830)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Proceeds from the disposal of assets is reported as revenue in governmental funds. However, in the Statement of Activities, any proceeds are used to determine any gain or loss on the disposal of assets. This is the gross amount of gains (loss) for the year before applying proceeds from the disposal.	(93,038)
Principal payments on long-term debt are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Assets and are not reflected in the Statement of Activities.	13,365
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.	<u>5,096,479</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$972,976</u></u>

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS

June 30, 2009

	RETIRED EMPLOYEE BENEFIT TRUST FUND	AGENCY FUNDS
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Cash	\$746,088	\$2,774,940
Investments:		
LAMP	4,960	
U.S. government securities and equities	<u>6,651,562</u>	
Total assets	<u>\$7,402,610</u>	<u>\$2,774,940</u>
<b>LIABILITIES</b>		
Due to taxing bodies and others	<u>NONE</u>	<u>\$2,774,940</u>
<b>NET ASSETS</b>		
Held in trust for other employee benefits	<u>\$7,402,610</u>	

The accompanying notes are an integral part of this statement.

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 RETIRED EMPLOYEES BENEFIT TRUST FUND  
 For the Year Ended  
 June 30, 2009

**ADDITIONS**

## Contributions:

General Fund	\$1,500,000
Bossier Sheriff Correctional Facility Fund	<u>80,000</u>
Total contributions	<u>1,580,000</u>

## Investment earnings:

Net increase (decrease) in fair value of investments	(538,995)
Interest	71,970
Dividends	<u>214,974</u>
Total investment earnings (loss)	<u>(252,051)</u>
Less investment expense	<u>224,805</u>
Net investment earnings (loss)	<u>(476,856)</u>

TOTAL ADDITIONS	<u>1,103,144</u>
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**DEDUCTIONS**

NONE
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**CHANGE IN NET ASSETS**

Net Assets at Beginning of year	<u>6,299,466</u>
Net Assets at End of Year	<u>\$7,402,610</u>

The accompanying notes are an integral part of this statement.

**BOSSIER PARISH SHERIFF**  
Benton, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 2009

**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 also 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, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

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

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Bossier Parish Sheriff have been prepared in conformity with U.S. 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 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**

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.

## BOSSIER PARISH SHERIFF

Benton, Louisiana

### Notes to the Financial Statements (Continued)

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.

Because the police jury maintains and operates the parish courthouse in which part of the sheriff's office is located and provides some 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.

### C. FUND ACCOUNTING

The sheriff uses funds 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 that comprises its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories - governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds, where the focus of attention is on recovering the cost of providing service to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others.

**BOSSIER PARISH SHERIFF**

Benton, Louisiana

Notes to the Financial Statements (Continued)

The sheriff's current operations require the use of governmental and fiduciary fund types and are described as follows:

**Governmental Fund Type -**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's two primary sources of revenue are sales and ad valorem tax. 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 Fund**

Special revenue funds are used to account for the proceeds of specific revenue sources such as sales taxes. Those revenues are legally restricted, either by tax proposition or grant agreement, for only expenditures with specified purposes.

**Capital Projects Fund**

Capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Fund Type - Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the 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.

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

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

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

## BOSSIER PARISH SHERIFF

Benton, Louisiana

### Notes to the Financial Statements (Continued)

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities 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 and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**Allocation of Indirect Expenses** - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that buildings serve multiple purposes. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

### **Fund Financial Statements (FFS)**

**Governmental funds** 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 differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

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:

**BOSSIER PARISH SHERIFF**

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Notes to the Financial Statements (Continued)

**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**

Proceeds from the sale of fixed assets, transfers between funds, and compensation from loss or damaged assets are accounted for as other financing sources and are recognized when the underlying events occur.

**E. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2009, the sheriff has cash (book balances net of overdraft) totaling \$9,566,853, as follows:

**BOSSIER PARISH SHERIFF**

Benton, Louisiana

Notes to the Financial Statements (Continued)

Demand deposits	\$4,780,353
Petty cash	2,500
Time deposits	<u>4,784,000</u>
Total	<u><u>\$9,566,853</u></u>

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, 2009, are secured in total as follows:

Bank balances	<u>\$10,034,870</u>
Federal deposit insurance	2,138,293
Pledged securities (uncollateralized)	<u>10,815,845</u>
Total	<u><u>\$12,954,138</u></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.

**F. INVESTMENTS**

Investments held at June 30, 2009 consist of \$255,335 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2009 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities 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 in accordance with LSA - R.S. 33:2955.

## BOSSIER PARISH SHERIFF

Benton, Louisiana

### Notes to the Financial Statements (Continued)

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

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. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Under R.S. 33:2955, the sheriff may invest funds in obligations of the United States, in federally insured investments, investment grade (A-1/P-1) commercial paper of domestic corporations or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana, and/or mutual funds. R.S 33:1448.1 limits the B.R.E.I.F. investments to not more than fifty percent in equities and not more than one-half of the investment in fixed income may be invested in corporate bonds. Investments are grouped into three categories of credit risk:

1. Insured or registered, or for which the securities held by the sheriff or its agent in the sheriff's name.
2. Uninsured and unregistered, with securities held by the bank's trust department or agent in the sheriff's name.
3. Uninsured and unregistered, with securities held by the bank, or by its trust department or agent but not in the sheriff's name.

At year-end, the sheriff's investment balances in United State government securities and equities totaled \$6,651,562, which is also fair market value.

## **G. LEVIED TAXES**

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

**BOSSIER PARISH SHERIFF**  
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 Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
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.

On April 5, 2000, voters of the parish approved a one-half of one percent sales and use tax submitted by the Bossier Parish Police Jury. Seventy percent (70%) of the avails of the tax are for the police jury and are used for the acquisition, operation, maintenance, and furnishing of a maximum security jail and courthouse facilities. Those taxes are remitted directly to the parish police jury. The remaining thirty percent (30%) of the avails of the tax, in accordance with an intergovernmental agreement dated April 5, 2000, are remitted directly to the sheriff's office to be used for the purposes of operating and improving a maximum security jail and meeting other costs of law enforcement in the parish. On January 17, 2005, voters of the parish approved a one-fourth of one percent sales and use tax to be used for paying deputy salaries and law enforcement operations. Both taxes are collected by the Bossier Parish Sales Tax Commission. For its collection services the commission receives one percent (1%) of gross taxes collected.

**H. 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.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, 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 and building improvements	20 - 40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 Notes to the Financial Statements (Continued)

**I. VACATION AND SICK LEAVE**

After one year of service, employees receive ten days of noncumulative vacation leave. After ten years of continuous service, employees receive fifteen days of noncumulative vacation per year, and after twenty years of service, employees receive twenty days of noncumulative vacation per year. Employees are allowed up to ten days noncumulative sick leave per calendar year. At June 30, 2009, 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.

**2. RECEIVABLES**

The receivables of \$2,631,567, at June 30, 2009, are as follows:

<u>Class of receivables</u>	<u>General Fund</u>	<u>Correctional Facility Fund</u>	<u>Total</u>
Sales Tax	\$862,486		\$862,486
Ad valorem Tax	1,924		1,924
Intergovernmental revenues:			
Federal grants	40,887		40,887
State funds	125,059		125,059
Gaming proceeds	105,828		105,828
Fees, charges, and commissions for services	359,486	\$723,770	1,083,256
Reimbursements	108,392		108,392
Others	296,904	6,831	303,735
Total	<u>\$1,900,966</u>	<u>\$730,601</u>	<u>\$2,631,567</u>

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 Notes to the Financial Statements (Continued)

**3. CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2009, follows:

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Land	\$885,383	\$691,354		\$1,576,737
Buildings and improvements	15,714,341	5,717,489		21,431,830
Vehicles	4,982,197	968,261	(\$653,175)	5,297,283
Office furniture and equipment	2,288,099	269,572	(37,812)	2,519,859
Law enforcement weapons and equipment	2,705,319	387,583	(203,571)	2,889,331
Grant funds and other				
Construction in progress	5,602,329	5,281,141	(6,367,565)	4,515,904
Infrastructure	789,268			789,268
<b>Total capital assets at cost</b>	<b>32,966,936</b>	<b>13,315,399</b>	<b>(7,262,123)</b>	<b>39,020,212</b>
Less accumulated depreciation for:				
Buildings and improvements	1,436,075	514,602		1,950,677
Vehicles	2,890,491	771,949	(566,263)	3,096,177
Office furniture and equipment	1,152,670	327,665	(36,163)	1,444,172
Law enforcement weapons and equipment	1,331,781	205,568	(199,094)	1,338,255
Grant funds and other				
Infrastructure	128,914	31,571		160,485
<b>Total depreciation</b>	<b>6,939,931</b>	<b>1,851,355</b>	<b>(801,520)</b>	<b>7,989,766</b>
<b>Net capital assets</b>	<b>\$26,027,005</b>	<b>\$11,464,044</b>	<b>(\$6,460,603)</b>	<b>\$31,030,446</b>

Capital asset additions are not equal to capital outlay by prior year construction in progress completed.

**4. PENSION PLAN**

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

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 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 3.33 percent of their final-average

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### Notes to the Financial Statements (Continued)

salary for each year of credited service. The retirement benefit cannot exceed 100 per cent 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, 1225 Nicholson Dr, Baton Rouge, Louisiana 70802, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the Bossier Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.00 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. The contribution requirements of plan members and the Bossier 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 Bossier Parish Sheriff's contributions to the System for the years ended June 30, 2009, 2008, and 2007 were \$2,172,309, \$1,937,669, and \$1,643,148, respectively, equal to the required contributions for each year.

## 5. OTHER POST EMPLOYMENT BENEFITS

**Plan Description.** . The Bossier Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare and life insurance for eligible retirees through the Sheriff's group health insurance plan, which covers both active and retired members. Benefit provisions are established by state law (L.R.S. 33:1448(G)). The Retiree Health Plan does not issue a publicly available financial report.

Effective with the Year ending June 30, 2009, the Bossier Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The statement has been implemented prospectively. Using this method, the beginning other post employment benefit (OPEB) liability is set at zero and the actuarially determined OPEB liability relative to past service (prior to July 1, 2008) will be amortized and recognized as an expense over thirty years.

## BOSSIER PARISH SHERIFF

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### Notes to the Financial Statements (Continued)

The Bossier Parish Sheriff's Office pays 100% of the medical coverage for the retiree only (not dependents). Retirees are eligible for benefits once they meet the retirement eligibility requirements of the Louisiana Sheriffs' Pension and Relief Fund. Eligibility requirements of the Louisiana Sheriffs' Pension and Relief Fund are age 55 with at least 12 years of service or any age with at least thirty years of service.

Life insurance coverage is continued to retirees by election and the blended rate for retirees is \$0.318 per \$1,000 of insurance. The current blended rate for active employees is calculated to be \$.378 per \$1,000 of insurance. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table 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. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption, in which case, a zero trend was used. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

**Contribution Rates.** As noted previously, all premium costs are paid in total by the sheriff's office for active employees.

**Funding Policy.** In previous years the Bossier Parish Sheriff's Office recognized the cost of providing post-employment medical and life insurance benefits (the employer's portion of the retiree medical and life 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.

During the fiscal year ended June 30, 2005, the sheriff's office created the Bossier Parish Retired Employees Insurance Fund (BREIF), a trust fund to finance future payments of retired employees' premium costs. The sheriff is required by R.S. 1448.1.B to deposit one percent of the monies received in the Bossier Parish Sheriff's general fund, twenty-five percent of the revenues received from the tax levied by R.S. 27:391.B, and any other monies that the sheriff may contribute to the trust fund each year until the total amount of monies, including principal and earnings, equals the sum of ten million dollars. The earnings of the trust fund are available for withdrawal only for the purpose of paying the insurance premium costs for retired sheriffs and retired deputy sheriffs of Bossier Parish, provided that no such earnings shall be withdrawn until the amount of principal and accumulated earnings in the trust fund is equal to the sum of ten million dollars. In the event that the total amount of monies derived from deposits and investment earnings fall below the sum of ten million dollars, no earnings shall be withdrawn.

To provide recommendation concerning the investment of these funds, the sheriff has established an investment advisory board consisting of seven members. As set forth in R.S. 148.1.G.(1), these members are as follows: the comptroller of BSO, five duly elected retired BSO sheriffs or deputies, and one duly elected active BSO deputy.

**Annual Required Contribution.** The Bossier Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued

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Notes to the Financial Statements (Continued)

Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year ending June 30, 2009 is \$1,607,823 for medical and life combined, as set forth below:

	Medical and Life
Normal Cost	\$798,010
30-year UAL amortization amount	809,813
Annual required contribution (ARC)	<u>\$1,607,823</u>

**Net Post-employment Benefit Obligation (Asset).** The table below shows Bossier Parish Sheriff's Office's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for the fiscal year ending June 30, 2009:

	Medical and Life
Beginning Net OPEB Obligation (Asset)	None
Annual required contribution	\$1,607,823
Interest on Net OPEB Obligation (Asset)	None
ARC Adjustment	None
OPEB Cost	1,607,823
Contribution	(7,402,610)
Current year retiree premium	<u>(265,010)</u>
Change in Net OPEB Obligation	(6,059,797)
Ending Net OPEB Obligation (Asset)	<u>(6,059,797)</u>

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

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net PEB Liability (Asset)
Medical and Life	June 30, 2009	\$1,607,823	476.90%	(\$6,059,797)

**Funded Status and Funding Progress.** In the fiscal year ending June 30, 2009, Bossier Parish Sheriff's Office made a lump sum contribution of \$7,402,610 to its post employment benefits plan by a transfer of assets within the meaning of paragraph 141 of GASB 45 as of the end of the fiscal year. The plan thus had assets of \$7,402,610 as of June 30, 2009. As of July 1, 2008, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$12,448,942 (medical and life), which is defined as that portion, as determined by a particular actuarial cost method (Bossier Parish Sheriff's Office uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided

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by normal cost. The development of the funded ratio and UAAL as a percentage of valuation payroll as of June 30, 2009 are set forth in the following table.

	<u>Medical and Life</u>
Actuarial Accrued Liability (AAL) as of 7/1/2008	\$12,448,942
AAL with 5% interest to 6/30/2009	13,071,389
Actuarial Value of Assets 6/30/2009	<u>7,402,610</u>
Unfunded Actuarial Accrued Liability (UAAL) as of 6/30/2009	5,668,779
Covered Payroll (active plan members)	18,332,747
UAAL as a percentage of covered payroll	30.92%

The Funded Ratio is 56.63% (\$7,402,610 / \$13,071,389) as of June 30, 2009.

The required schedule of funding progress following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**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 Bossier Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Bossier 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 Bossier Parish Sheriff's Office 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 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.

BOSSIER PARISH SHERIFF

Benton, Louisiana

Notes to the Financial Statements (Continued)

**Actuarial Value of Plan Assets.** Since this is the first actuarial valuation and assets were established as of the end of the fiscal year, the actuarial value of assets is the market value. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6 and with the adopted investment policy, as provided in paragraph number 125 of GASB Statement 45, will be used.

**Turnover Rate.** An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 8%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	12.0%
26 - 40	10.0%
41 - 54	7.0%
55+	5.0%

**Post employment Benefit Plan Eligibility Requirements.** Although employees may retire at age 55 and 12 years of service, historically they have tended to wait until 30 years of service to enter the D.R.O.P. To accommodate this historical tendency, we have assumed that actual retirement (and commencement of OPEB benefits) occurs at the end of the D.R.O.P. period, or three years after the earlier of 30 years of service and age 60 and 15 years of service.

**Investment Return Assumption (Discount Rate).** GASB Statement 45 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 5% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2009 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates,

**BOSSIER PARISH SHERIFF**

Benton, Louisiana

Notes to the Financial Statements (Continued)

we have used the 94GAR mortality table described above 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.

**Method of Determining Value of Benefits.** The "value of benefits" has been assumed to be the portion of the premium after the 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 medical rates provided are "blended" rates for active and retired before Medicare eligibility, so we have estimated the "unblended" rates for retirees before Medicare as 130% of the blended rate, as required by GASB 45, for valuation purposes.

**6. DEPOSITS DUE OTHERS**

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

	<u>Balance at July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at June 30, 2009</u>
Agency funds:				
Tax collector	\$922,655	\$73,942,095	(\$74,192,518)	\$672,232
Civil	1,324,270	4,309,777	(4,650,691)	983,356
Criminal	839,327	4,002,444	(4,016,693)	825,078
Work release	239,068	1,531,118	(1,577,011)	193,175
Inmate	107,693	1,387,759	(1,394,353)	101,099
Total	<u>\$3,433,013</u>	<u>\$85,173,193</u>	<u>(\$85,831,266)</u>	<u>\$2,774,940</u>

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

The following is a summary of long-term debt transactions for the year ended June 30, 2009:

	<u>Revenue Bonds</u>
Balance at July 1, 2008	\$457,101
Additions	NONE
Retirements	<u>(13,365)</u>
Balance at June 30, 2009	<u>\$443,736</u>

Revenue bonds payable at June 30, 2009, are comprised of a 2003 series dated November 5, 2003. Principal of \$500,000 is due in monthly installments of \$3,008.88 (includes principal and interest) with interest at 5.0 per cent. Debt retirement payments are made from the Correctional Facility Fund. The annual requirements to amortize all debt outstanding at June 30, 2009 are as follows:

**BOSSIER PARISH SHERIFF**  
 Benton, Louisiana  
 Notes to the Financial Statements (Continued)

Year Ended June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$15,609	\$20,497	\$36,106
2011	14,741	21,366	36,107
2012	15,449	20,658	36,107
2013	16,307	19,799	36,106
2014	17,154	18,953	36,107
2015-2019	100,025	80,508	180,533
2020-2024	128,804	51,729	180,533
2025-2029	<u>135,647</u>	<u>15,161</u>	<u>150,808</u>
	<u>\$443,736</u>	<u>\$248,671</u>	<u>\$692,407</u>

**8. LITIGATION AND CLAIMS**

At June 30, 2009, 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.

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

Part of 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.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

**BOSSIER PARISH SHERIFF**  
Benton, Louisiana

**BUDGETARY COMPARISON SCHEDULE**

For the Year Ended June 30, 2009

	GENERAL FUND			CORRECTIONAL FACILITIES FUND		
	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$8,718,000	\$8,700,737	(\$17,263)			
Sales taxes	9,970,000	10,022,206	52,206			
Intergovernmental revenues:						
Federal grants - federal revenue	186,000	184,612	(1,388)			
State grants:						
State revenue sharing (net)	452,000	452,343	343			
State supplemental pay	1,040,000	1,045,403	5,403	\$265,000	\$262,817	(\$2,183)
Other state grants	180,000	177,885	(2,115)			
Local grant	65,000	121,177	56,177			
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	4,000	4,433	433			
Civil and criminal fees	1,775,000	1,860,751	85,751			
Court attendance	27,000	28,424	1,424			
Transportation of prisoners	114,000	109,142	(4,858)	158,000	159,792	1,792
Feeding and keeping of prisoners	1,724,000	1,505,315	(218,685)	7,213,000	7,194,828	(18,172)
Tax notices, etc	89,000	93,588	4,588			
Probation fees	565,000	556,889	(8,111)			
Gaming	1,525,000	1,518,353	(6,647)			
Other	317,000	312,510	(4,490)			
Use of money and property	102,000	99,629	(2,371)	2,000	1,087	(913)
Other revenue	145,000	361,111	216,111	362,000	331,159	(30,841)
<b>Total revenues</b>	<b>26,998,000</b>	<b>27,154,508</b>	<b>156,508</b>	<b>8,000,000</b>	<b>7,949,683</b>	<b>(50,317)</b>

**EXPENDITURES**

Public safety:

Current:

Personal services and benefits	21,149,000	21,068,279	80,721	5,561,000	5,481,907	79,093
Operating services	2,163,000	2,115,234	47,766	935,000	915,876	19,124
Materials and supplies	1,817,000	1,729,743	87,257	868,000	847,261	20,739
Travel and other charges	80,000	69,235	10,765	36,000	2,045	(2,045)
Debt service	31,000	24,788	6,212	28,000	40,486	(4,486)
Capital outlay	1,640,000	1,619,037	20,963	7,428,000	22,277	5,723
Total expenditures	<u>26,880,000</u>	<u>26,626,316</u>	<u>253,684</u>	<u>7,428,000</u>	<u>7,309,852</u>	<u>118,148</u>

**EXCESS OF REVENUES****OVER EXPENDITURES**

	118,000	528,192	410,192	572,000	639,831	67,831
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**OTHER FINANCING****SOURCES (use)**

Proceeds from sale of assets	85,000	92,481	7,481			
Transfers in	500,000	451,878	(48,122)			
Transfers out	<u>(5,730,000)</u>	<u>(5,730,000)</u>		<u>(500,000)</u>	<u>(451,878)</u>	<u>48,122</u>
Total financing sources (use)	<u>(5,145,000)</u>	<u>(5,185,641)</u>	<u>(40,641)</u>	<u>(500,000)</u>	<u>(451,878)</u>	<u>48,122</u>

**EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE**

	(5,027,000)	(4,657,449)	369,551	72,000	187,953	115,953
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**FUND BALANCES AT BEGINNING OF YEAR**

	<u>11,096,000</u>	<u>11,095,943</u>	<u>(57)</u>	<u>497,000</u>	<u>496,543</u>	<u>(457)</u>
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**FUND BALANCES AT END OF YEAR**

	<u>\$6,069,000</u>	<u>\$6,438,494</u>	<u>\$369,494</u>	<u>\$569,000</u>	<u>\$684,496</u>	<u>\$115,496</u>
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BOSSIER PARISH SHERIFF  
Benton, Louisiana

BUDGETARY COMPARISON SCHEDULE

For the Year Ended June 30, 2009

**Budget Practices Note**

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 reappropriated 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. There were no budget amendments.

(Concluded)

**Bossier Parish Sheriff  
Employee Health Care Plan  
June 30, 2009**

**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
June 30, 2008	\$7,402,610	\$13,071,389	\$5,668,779	56.63%	\$18,332,747	30.92%

**Schedule of Employer Contributions**

Year Ended	Annual Required Contribution	Percentage Contributed
June 30, 2009	\$1,607,823	476.90%

Notes:

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the two schedules present information from the last three actuarial valuations. Because the requirements of GASB 45 were implemented starting with the year ended June 30, 2009, only one year is available. Additional information will be added after each of the next two valuations. Subsequent to that, information will be presented for the latest three valuations.

Employer contributions for the year ended June 30, 2009 include net asset balances of the Retired Employee Benefit Trust Fund existing prior to the implementation of GASB 45.

(Concluded)

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

**BOSSIER PARISH SHERIFF  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 2009**

**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 is used to collect and distribute 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.

**WORK RELEASE FUND**

The Work Release Fund accounts for money earned by inmates. Funds are deposited when earned and disbursed to inmate accounts and to the Correctional Facility for fees.

**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.

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of  
 Fiduciary Net Assets

June 30, 2009

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	WORK RELEASE FUND	INMATE FUND	TOTAL
<b>ASSETS</b>						
Cash	\$672,232	\$983,356	\$825,078	\$193,175	\$101,099	\$2,774,940
<b>LIABILITIES</b>						
Due to taxing bodies and others	\$672,232	\$983,356	\$825,078	\$193,175	\$101,099	\$2,774,940

BOSSIER PARISH SHERIFF  
Benton, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances  
Due to Taxing Bodies and Others  
For the Year Ended June 30, 2009

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	WORK RELEASE FUND	INMATE FUND	TOTAL
<b>UNSETTLED BALANCES AT BEGINNING OF YEAR</b>	<u>\$922,655</u>	<u>\$1,324,270</u>	<u>\$839,327</u>	<u>\$239,068</u>	<u>\$107,693</u>	<u>\$3,433,013</u>
<b>ADDITIONS</b>						
Ad valorem taxes:						
Current year	70,470,972					70,470,972
Current year protested	449,273					449,273
Prior year	198,722					198,722
State revenue sharing	2,253,747					2,253,747
Parish licenses	7,088					7,088
Interest on:						
Checking accounts	7,378					7,378
Delinquent taxes	47,829					47,829
Prior year taxes	7,600					7,600
Protest taxes	1,270					1,270
Sheriff's sales		3,828,721				3,828,721
Bonds, Fines and costs			4,002,317			4,002,317
Inmate deposits					1,387,759	1,387,759
Tax notices	83,957					83,957
Redemptions	288,170					288,170
Other additions	126,089	481,056	127	1,531,118		2,138,390
Total additions	<u>73,942,095</u>	<u>4,309,777</u>	<u>4,002,444</u>	<u>1,531,118</u>	<u>1,387,759</u>	<u>85,173,193</u>
Total	<u>74,864,750</u>	<u>5,634,047</u>	<u>4,841,771</u>	<u>1,770,186</u>	<u>1,495,452</u>	<u>88,606,206</u>
<b>REDUCTIONS</b>						
Louisiana Dept. of Agriculture & Forestry	19,070					19,070
Louisiana Tax Commission	6,286					6,286
Bossier Parish:						
Assessor	2,629,644					2,629,644
Sheriff's General Fund	9,166,201	20,724	637,589			9,824,514
Police jury	10,602,402		1,330,968			11,933,370
School board	36,808,937					36,808,937
Clerk of court	4,530	127,255	210,294			342,079
Red River Waterworks	1,800,294					1,800,294
Fire protection districts	4,287,066					4,287,066
District Levee	2,060,433					2,060,433
Cypress Black Bayou Recreation and Water Conservation District	741,675					741,675
Ambulance District	726,607					726,607

(Continued)

BOSSIER PARISH SHERIFF  
 Benton, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS  
 Combining Schedule of Changes in Balances  
 Due to Taxing Bodies and Others, etc.

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	WORK RELEASE FUND	INMATE FUND	TOTAL
<b>REDUCTIONS (Contd.)</b>						
Bossier Parish: (Contd.)						
Caddo/Bossier Port Commission	\$1,733,165					\$1,733,165
Twenty-sixth Judicial District:						
District attorney			\$401,203			401,203
Judge's fund			69,436			69,436
Indigent defender board			430,262			430,262
Pension funds	2,022,941					2,022,941
Refunds, redemptions, etc.	690,339					690,339
North Louisiana Crime Lab			233,139			233,139
Attorneys, litigants, etc.		\$3,953,175				3,953,175
Louisiana Commission on Law Enforcement			39,563			39,563
Louisiana Traumatic Head and Spinal Cord Injury			25,709			25,709
Other reductions	892,928	549,537	638,530	\$1,577,011	\$1,394,353	5,052,359
Total reductions	<u>74,192,518</u>	<u>4,650,691</u>	<u>4,016,693</u>	<u>1,577,011</u>	<u>1,394,353</u>	<u>85,831,266</u>
<b>UNSETTLED BALANCES AT END   OF YEAR -</b>	<u>\$672,232</u>	<u>\$983,356</u>	<u>\$825,078</u>	<u>\$193,175</u>	<u>\$101,099</u>	<u>\$2,774,940</u>

(Concluded)

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent auditor's reports on compliance and internal control over financial reporting are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

BOSSIER PARISH SHERIFF  
Benton, Louisiana

I have audited the basic 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, 2009 and have issued my report thereon dated November 4, 2009. I conducted my audit in accordance with U.S. 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.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Bossier Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bossier Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Bossier Parish Sheriff's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Bossier Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Bossier Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Bossier Parish Sheriff's internal control.

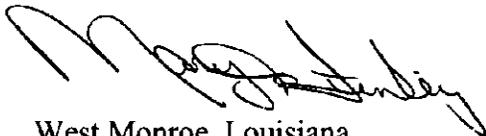
BOSSIER PARISH SHERIFF  
Benton, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2009

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bossier Parish Sheriff's basic financial statements are free of material misstatement, I 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 amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Bossier parish sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
November 4, 2009

**BOSSIER PARISH SHERIFF  
Benton, Louisiana**

**Schedule of Audit Findings  
For the Year Ended June 30, 2009**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bossier Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Bossier Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**BOSSIER PARISH SHERIFF  
Benton, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2009**

There were no findings reported in the audit for the year ending June 30, 2008.