

WEST CARROLL PARISH SHERIFF

Oak Grove, Louisiana

Annual Financial Report

As of and for the Year Ended June 30, 2014



WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Annual Financial Report
As of and for the Year Ended June 30, 2014

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INDEPENDENT AUDITORS' REPORT

**The Honorable Jerry Philley
West Carroll Parish Sheriff
Oak Grove, Louisiana**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the West Carroll Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

West Carroll Parish Sheriff
Oak Grove, Louisiana

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the West Carroll Parish Sheriff as of June 30, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 10; the Budgetary Comparison Schedule on page 42; and the Schedule of Funding Progress for the Retiree Healthcare Plan on page 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 46 through 51 is presented for purposes of additional analysis is not a required part of the basic financial statements.

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

West Carroll Parish Sheriff
Oak Grove, Louisiana

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 24, 2014 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 24, 2014

**REQUIRED SUPPLEMENTAL INFORMATION
(PART A)**

**WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2014**

Management's discussion and analysis of the West Carroll Parish Sheriff's (the Sheriff's) financial performance provides an overall review of the Sheriff's financial activities for the fiscal year ended June 30, 2014. The intent of this discussion and analysis is to look at the Sheriff's financial performance as a whole. The reader should read this discussion in conjunction with the Notes to the Basic Financial Statements and the financial statements, which are all included in this report, to enhance their understanding of the West Carroll Parish Sheriff's financial performance.

Financial Highlights

- Net position decreased by \$175,663
- Revenues decreased \$70,849 (5.5%) with grant revenue accounting for \$65,000 of the decrease.
- Expenses decreased \$85,273 (5.7%) with personal salaries and benefits decreasing by \$62,256 and operating services decreasing by \$12,344.

Using this Annual Financial Report

This report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the West Carroll Parish Sheriff as a whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and the Statement of Activities provide information about the activities of the Sheriff as a whole and present a longer-term view of the Sheriff's finances. Also included in the financial statements are the Fund Financial Statements, which report on governmental activities of the Sheriff. These statements provide more detail than the Government-Wide Financial Statements about the services that were financed in the short-term as well as what remains for future spending in the Sheriff's General Fund. The General Fund is the West Carroll Parish Sheriff's only governmental fund.

Reporting the Sheriff as a Whole

Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the Sheriff as a whole and his activities in a way to try to inform the reader as to how the Sheriff did financially during the 2013-14 fiscal year. In short, is the Sheriff better off financially or is he worse off financially than he was this time last year? These statements report all assets and liabilities of the Sheriff on the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2014

These two statements report the Sheriff's net position and the change in that position. This change in net position is important because it tells the reader that, for the Sheriff as a whole, the financial position of the Sheriff improved or declined. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors affecting the Sheriff include the parish's property tax base, the continued housing of State prisoners in the parish jail, and the state and federal governments continued funding of grants.

The Statement of Net Position and the Statement of Activities report the governmental activities of the Sheriff. Most of the Sheriff's programs and services are reported here including salaries and related benefits, operating services, statutory charges, and materials and supplies.

Reporting the Sheriff's Most Significant Fund (General Fund)

Fund Financial Statements

The analysis of the Sheriff's General Fund, which is the Sheriff's only major fund, begins on page 9. Fund Financial Statements provide detailed information about the Sheriff's major fund (General Fund). The Sheriff uses one fund to account for his general operating financial transactions.

Governmental Funds

Most of the Sheriff's activities are reported as a governmental fund (General Fund), which focuses on how money flows into and out of this fund and the balance left at year-end available for spending in future periods. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view of the Sheriff's general government operations and the basic services he provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance protective and investigative programs. The relationship (or difference) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is provided through reconciliations.

The Sheriff as Trustee

Reporting the Sheriff's Fiduciary Responsibilities

The Sheriff is the trustee, or fiduciary, for the Sheriff's Fund and the Tax Collector Fund. The Sheriff's Fund and the Tax Collector Fund account for assets held by the Sheriff as an agent for deposits held pending court action (Sheriff's Fund) and for various taxing bodies (Tax Collector Fund). All of the Sheriff's fiduciary activities are reported in a separate Combining Schedule of Changes in Balances Due to Taxing Bodies and Others (Schedule 3) on page 47. These activities have been excluded from the Sheriff's other financial statements because the Sheriff cannot use

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2014

these assets to finance his operations. The Sheriff is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The Sheriff as a Whole

The Sheriff's net position decreased by \$175,663 from a deficit of \$473,286 at June 30, 2013 to a deficit of \$648,949 at June 30, 2014. Of the \$648,949 deficit in the net position at June 30, 2014, the unrestricted net position reflected a deficit balance of \$726,295 and the restricted net position was a positive balance of \$77,346. The following analysis focuses on the net assets (Table 1) and change in net position (Table 2) of the Sheriff's governmental activities.

Table 1		
Governmental Activities		
Net Position		
	June 30,	
	2014	2013
Assets		
Current and other assets	\$ 37,761	\$ 40,116
Capital assets, net	<u>77,346</u>	<u>150,796</u>
Total assets	<u>115,107</u>	<u>190,912</u>
Liabilities		
Current and other liabilities	77,098	106,188
Long-term liabilities	<u>686,958</u>	<u>558,010</u>
Total liabilities	<u>764,056</u>	<u>664,198</u>
Net position		
Net investment in capital assets	77,346	150,796
Unrestricted	<u>(726,295)</u>	<u>(624,082)</u>
Total net position	<u>\$ (648,949)</u>	<u>\$ (473,286)</u>

The deficit balance of \$726,295 in the unrestricted net position represents the accumulated results of all past years' operations. It means that if the Sheriff had to pay off all of his bills today including all of his noncapital liabilities (compensated absences for example), he would not have enough funds to pay them off and would be short of funds by \$726,295.

The results of this year's operations for the Sheriff as a whole are reported in the Statement of Activities on page 14. Table 2 reports the information from the Statement of Activities in a different format so that total revenue for the year can be more easily identifiable.

WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2014

Revenues		
Program revenues		
Federal, state and local grants	\$ 50,444	\$ 115,444
General revenues		
Ad valorem taxes	722,658	727,164
State revenue sharing	45,232	45,387
Fee, charges, and commissions for services	320,085	332,731
Use of money and property - interest earnings	154	192
Other general revenues	84,715	73,219
Total revenues	<u>1,223,288</u>	<u>1,294,137</u>
Functions/Program Expenses		
Public safety		
Personal services and related benefits	1,013,183	1,075,439
Operating services	79,308	91,652
Statutory charges	94,081	90,120
Materials and supplies	127,689	121,443
Travel and other charges	7,183	8,823
Depreciation expense	77,507	96,747
Total expenses	<u>1,398,951</u>	<u>1,484,224</u>
Increase (decrease) in net position	<u>\$ (175,663)</u>	<u>\$ (190,087)</u>

Governmental Activities

As reported in the Statement of Activities on page 14, the net cost of governmental activities this year was \$1,028,422. The taxpayers in the parish provided \$722,658 in ad valorem taxes to help meet the total cost of governmental activities. Ad valorem tax revenue was down in 2013-14 by \$4,506 or 1 percent due mainly to the settlement of protested taxes during the prior year. The Sheriff collected \$320,085 from fees and commissions during the year to help meet the total cost of governmental activities which increased from the prior year.

**WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2014**

Table 3 presents the total cost of each of the Sheriff's four largest functions – personal services and related benefits, operating services, statutory charges and materials and supplies, as well as each function's net cost (total cost less revenues generated by the activities). Net cost shows the financial burden that was placed on the Sheriff's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Total Cost of Services		Net Cost of Services	
	2014	2013	2014	2013
General Government				
Public Safety	\$ <u>1,398,951</u>	\$ <u>1,484,224</u>	\$ <u>1,028,422</u>	\$ <u>1,036,049</u>

The Sheriff's Funds

The Sheriff uses the General Fund to help him control and manage money to provide police protection to the citizens of West Carroll Parish. Accounting for money of the General Fund in a separate fund helps the reader to determine whether the Sheriff is being accountable for the resources taxpayers and others provide to him and it may also give the reader more insight into the Sheriff's overall financial health.

The Sheriff's General Fund, which is the only Governmental Fund, had a fund balance of \$2,805 at June 30, 2014. The fund balance increased \$27,572 over the previous year. The primary reason for the increase in the fund balance was the decrease in personal services and related benefits expenditures.

General Fund Budgetary Highlights

The Sheriff, in accordance with state law, must adopt a budget on the General Fund no later than fifteen days prior to the beginning of the fiscal year. In accordance with state law, the Sheriff may have unfavorable variances of 5 percent of total revenues or expenditures in a fund before he is legally required to amend the budget. The Sheriff adopted his 2013-14 budget on March 15, 2013, and revised the budget on February 3, 2014. The original estimated revenues decreased by 3.6% or \$45,585 from \$1,269,600 to \$1,224,015 in the final amended budget. The change in budgeted revenues was attributable to the Sheriff receiving less in grant and federal funds than originally anticipated. The estimated expenditures decreased from the original budget to the

**WEST CARROLL PARISH SHERIFF
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2014**

final budget by \$44,322 primarily attributable to the decrease in personal service and related benefits.

Capital Assets

Capital assets of the Sheriff used in performance of general operations of the Sheriff's office are recorded in the Fund Financial Statements as expenditures when purchased. The amount represents the original cost of the assets. Depreciation of capital assets is not recognized in the Fund Financial Statements as explained in the Notes to the Basic Financial Statements. In the Government-wide Financial Statements, the capital assets are recorded as assets at their original cost at the time of purchase. Capital assets purchased by grantors and donated to the Sheriff are recorded as capital assets at their actual cost. Depreciation of capital assets has been recognized in the Government-wide Financial Statements.

At June 30, 2014, as reported on the Statement of Net Position, the Sheriff had \$77,346 invested in furniture and equipment, net of depreciation. Net capital assets decreased by \$73,450 or 49 percent during the current fiscal year. The net decrease in capital assets was primarily attributable to depreciation. For more detail of capital assets, see Note 5 of the Notes to the Basic Financial Statements. Table 4 presents capital assets, net of depreciation, at June 30, 2014 and 2013.

Table 4		
Governmental Activities		
Capital Assets, Net of Depreciation		
June 30, 2014 and June 30, 2013		
	June 30,	
	2014	2013
Furniture and equipment	\$ 77,346	\$ 150,796

For the Future

The Sheriff is optimistic that he will secure additional funding for operating his office and reduce his expenditures so that he can continue the level of services he is currently providing to the citizens of West Carroll Parish.

Contacting the Sheriff's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money he receives. If you have questions about this report or need additional financial information contact Jerry Philley, Sheriff of West Carroll Parish, at P.O. Box 744, Oak Grove, LA 71263 or by phone at (318) 428-2331 or by e-mail to wcpso@yahoo.com.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES

June 30, 2014

ASSETS

Cash and cash equivalents	\$ 15,883
Receivables	21,878
Capital assets, net	77,346
Total assets	<u>115,107</u>

LIABILITIES

Accounts payable and accrued expenses	34,956
Long-term liabilities:	
Due within one year	42,142
Due after one year	686,958
Total liabilities	<u>764,056</u>

NET POSITION (DEFICIT)

Net investment in capital assets	77,346
Unrestricted (deficit)	(726,295)
Total net position (deficit)	<u>\$ (648,949)</u>

The accompanying notes are an integral part of the basic financial statements.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES

For the Year Ended June 30, 2014

<u>ACTIVITIES</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSE)</u> <u>REVENUE AND</u> <u>CHANGES IN</u> <u>NET POSITIONS</u>
		<u>FEEES, FINES</u> <u>AND CHARGES</u> <u>FOR SERVICES</u>	<u>OPERATING</u> <u>GRANTS</u>	<u>CAPITAL</u> <u>GRANTS</u>	
Governmental Activities					
General Government - Public safety	\$ 1,398,951	\$ 320,085	\$ 46,115	\$ 4,329	\$ (1,028,422)
Total	<u>\$ 1,398,951</u>	<u>\$ 320,085</u>	<u>\$ 46,115</u>	<u>\$ 4,329</u>	<u>(1,028,422)</u>
General revenues					
Property taxes					722,658
State revenue sharing					45,232
Gain (loss) on disposal of fixed assets					10,150
Interest and investment earnings					154
Miscellaneous					<u>74,565</u>
Total general revenues					<u>852,759</u>
Change in net position					(175,663)
Net position (deficit) - at beginning of year					<u>(473,286)</u>
Net position (deficit) - at end of year					<u>\$ (648,949)</u>

The accompanying notes are an integral part of the basic financial statements

FUND FINANCIAL STATEMENT (FFS)

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

GOVERNMENTAL FUNDS - GENERAL FUND
BALANCE SHEET

June 30, 2014

ASSETS

Cash and cash equivalents	\$	15,883
Receivables		<u>21,878</u>
Total assets	\$	<u><u>37,761</u></u>

LIABILITIES AND FUND BALANCE**Liabilities**

Accounts payable and accrued expenses	\$	<u>34,956</u>
Total liabilities		<u>34,956</u>

Fund balance

Unassigned		<u>2,805</u>
Total fund balance		<u>2,805</u>

Total liabilities and fund balance	\$	<u><u>37,761</u></u>
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The accompanying notes are an integral part of the basic financial statements.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Reconciliation of the Governmental Funds'
Balance Sheet to the Statement of Net Position
June 30, 2014

Total fund balance (deficit) - Governmental Funds	\$	2,805
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The cost of capital assets (a building and furniture and equipment) purchased is reported as an expenditure in the Governmental Funds. The Statement of Net Assets includes those capital assets among the assets of the Sheriff as a whole. The cost of those capital assets is allocated over their estimated useful lives in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in the Governmental Funds.

Cost of capital assets	\$	638,741	
Accumulated depreciation		<u>(561,395)</u>	77,346

Long term liabilities applicable to the Sheriff's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Assets. At June 30, 2014, the Sheriff had the following balances in long-term liabilities:

Compensated Absences		(10,734)	
Other Post Employment Benefits		<u>(718,366)</u>	<u>(729,100)</u>

NET POSITION (DEFICIT)	\$	<u>(648,949)</u>
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Statement D

West Carroll Parish Sheriff
Oak Grove, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund

For the Year Ended June 30, 2014

REVENUES	
Ad valorem taxes	\$ 722,658
Intergovernmental revenues:	
Federal grants	4,329
State grants:	
State revenue sharing (net)	45,232
State supplemental pay	46,115
Fees, charges, and commissions for services:	
Commissions on licenses, etc.	43,968
Civil and criminal fees	78,627
Court attendance	3,468
Transporting prisoners	12,412
Feeding and keeping prisoners	161,032
Tax notices, etc.	12,929
Officer witness fees	7,649
Use of money and property	154
Sale of Assets	10,150
Miscellaneous	74,565
TOTAL REVENUES	<u>1,223,288</u>
EXPENDITURES	
Public safety	
Current:	
Personal services and related benefits	883,398
Operating services	79,308
Statutory charges	94,081
Materials and supplies	127,689
Travel and other charges	7,183
Capital outlay	4,057
TOTAL EXPENDITURES	<u>1,195,716</u>
Excess of revenues over expenditures	<u>27,572</u>
Fund Balance (Deficit) at Beginning of Year	<u>(24,767)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 2,805</u>

The accompanying notes are an integral part of the basic financial statements.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Reconciliation of the Governmental Funds'
Statement of Revenues, Expenditures, and Changes in
Fund Balances to the Statement of Activities
For the Year Ended June 30, 2014

Net change in fund balance - Governmental Funds \$ 27,572

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

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 depreciation exceed capital outlays in the period and the amount proceeds from sale of assets exceeded the gain from the sales of capital assets:

Capital Outlays	\$ 4,057	
Depreciation	<u>(77,507)</u>	(73,450)

In the Statement of Activities, certain operating expenses are measured by the amounts earned during the year. In the Governmental Funds however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid):

Compensated Absences (vacation pay) earned exceeded amounts used	6,204	
Annual Other Post-Employment Benefits costs exceeded the premiums paid	<u>(135,989)</u>	<u>(129,785)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (175,663)

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING STATEMENT OF ASSETS AND LIABILITIES

June 30, 2014

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	\$ 3,043	\$ 474,652	\$ 477,695
Total assets	<u>\$ 3,043</u>	<u>\$ 474,652</u>	<u>\$ 477,695</u>
LIABILITIES			
Due to taxing bodies and others	\$ 3,043	\$ 474,652	\$ 477,695
Total liabilities	<u>\$ 3,043</u>	<u>\$ 474,652</u>	<u>\$ 477,695</u>

The accompanying notes are an integral part of the basic financial statements.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the West Carroll Parish Sheriff (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, and serving subpoenas.

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

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The Tax Collector collects and disburses ad valorem taxes for various governmental units in the parish of West Carroll. The Tax Collector also collects and disburses various fees assessed to taxpayers by the parish.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and the component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

separate governmental reporting entity. Certain units of local government over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. However, fiduciary funds are not included. Information contained in these statements reflects 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*.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described below:

Governmental Funds -

General Fund - The General Fund is the primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and Federal laws and according to Sheriff policies. The General Fund is the only major fund of the Sheriff.

Fiduciary Funds -

Fiduciary fund reporting focuses on assets and liabilities and the changes therein. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action and inmate funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Fund – Agency Funds Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Sheriff has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

Fund Financial Statements

The amounts reflected in the General Fund 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 balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial sources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Deferred Revenues

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

D. BUDGET PRACTICES

The Sheriff adopts an annual cash budget on the General Fund prior to the beginning of each fiscal year. In accordance with Louisiana Revised Statutes 39:1301-1314 the Sheriff amends the budget when actual revenues are not meeting anticipated revenues by 5 percent or more and when actual expenditures are exceeding budgeted expenditures by 5 percent or more.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Sheriff in his accounting practices.

F. CASH AND INTEREST-BEARING DEPOSITS

Cash and interest-bearing deposits include amounts in the demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market

G. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. The Sheriff is of the opinion that such allowance would be immaterial in relation to the basic financial statements taken as a whole.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

H. CAPITAL ASSETS

Capital assets, which include a building and furniture and equipment, are capitalized at historical cost, where the actual cost is known. Capital assets provided by the parish police jury through grants are recorded as capital assets at actual cost. The capital assets are depreciated over their estimated useful lives. The Sheriff considers assets with an initial individual cost of more than \$100 and an estimated useful life of 2 years or more as a capital asset.

Capital assets are recorded in the Statement of Position and depreciation expense is recorded in the Statement of Activities. Estimated useful life is the Sheriff's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because the Sheriff feels that the salvage value is immaterial.

Straight-line depreciation is used on all capital assets based on the following estimated useful lives.

Building	5 years
Furniture and equipment	2 to 10 years

I. DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2014.

J. COMPENSATED ABSENCES

Full-time deputies of the Sheriff's office earn from 40 to 104 hours of annual leave each year depending on length of service with the Sheriff's office. Annual leave is earned each month. A maximum of 36 hours of vacation can be accumulated and carried forward into a new calendar year along with any accumulated compensatory time earned. Upon termination of employment, unused annual leave and compensatory time is paid to deputies at the deputies' current rates of pay.

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Annual leave that has been claimed by deputies as of the end of the fiscal year is recorded as an expenditure in the year claimed. Annual leave accrued as of the end of the fiscal year is valued using deputies' current rates of pay and the total is included in the Statement of Net Assets as a long-term liability. The Sheriff and the deputies are not required to contribute to the retirement system for annual leave payments. Accrued annual leave will be paid from future years' resources.

Full-time deputies earn 80 hours of sick leave each year. Sick leave may not be accumulated and carried forward to a new calendar year. Upon termination of employment, unused sick leave is not paid to employees. At June 30, 2014, there are no accumulated and vested benefits relating to sick leave that require accrual or disclosure to conform with GASB Codification Section C60.

K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

- i. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- ii. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- iii. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, equity is classified as "fund balance". Fund balance is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Fund balance is classified according to its useful purpose or function of restriction at year-end in one or more of the following categories:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Restricted - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and the unassigned amounts.

L. ESTIMATES

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

M. CONTINGENCIES

The Sheriff is exposed to various risks of loss related to 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 its property, automobiles, law enforcement professional liability, and surety bond coverage. The West Carroll Parish Police Jury maintains insurance coverage on the building and its contents. No claims were paid on any of the policies during the past three years that exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2014.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

N. NEW ACCOUNTING PRONOUNCEMENTS

In April 2012, the Governmental Accounting Standards Board (GASB) approved Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The provisions of GASB No. 65 must be implemented by the Sheriff for the year ending June 30, 2014. The effect of implementation on the Sheriff's financial statements has not yet been determined.

In June, 2012 the GASB approved Statement No. 67, *Financial Reporting for Pension Plans* and Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 67 replaces the requirements of GASB Statements Nos. 25 and 50 relating to financial reporting and note requirements related to pensions for governments whose employees are provided with pensions through plans covered by Statement No. 67. The provisions of GASB Statement No. 67 must be implemented by the Louisiana Sheriff's Pension and Relief Fund for the year ending June 30, 2014 and provisions of GASB Statement No. 68 must be implemented by the Sheriff for the year ending June 30, 2015. It is anticipated the effect of implementation of these statements on the Sheriff's financial statements will have a material effect.

Note 2 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended June 30, 2014:

Authorized Millage	12.67
Levied Millage	12.67

The following are the top five principal taxpayers and their related ad valorem tax revenue for the Sheriff:

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Tax Payer	Assessed Value	% of Total Assessed Valuation	Ad valorem Tax Revenue for Sheriff
Trunkline Gas Company	\$ 24,619,990	33.3%	\$ 311,935
Southern Natural Gas	\$ 2,099,800	2.8%	\$ 26,604
Entergy Louisiana Holdings, Inc	\$ 1,876,050	2.5%	\$ 22,733
Wal-Mart Real Estate Business Trust	\$ 1,845,600	2.5%	\$ 21,610
ANR Pipeline Company	\$ 1,172,450	1.6%	\$ 14,855

Note 3 - CASH AND CASH EQUIVALENTS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and in national banks. At June 30, 2014, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$493,578 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Petty Cash	\$ 500	\$ -	\$ 500
Interest-bearing deposits	15,383	477,695	493,078
Noninterest-bearing deposits	-	-	-
Total	\$ 15,883	\$ 477,695	\$ 493,578

Custodial credit risk – deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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 pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Cash and cash equivalents (bank balances other than these backed by the U.S. government) at June 30, 2014, are secured, as follows:

Bank balances	\$ <u>572,129</u>
Federal deposit insurance	415,170
Pledged securities	<u>156,959</u>
 Total	 \$ <u>572,129</u>

Credit risk. Under state law, the Sheriff may invest funds in obligations of the United States, in federally-insured investments, or in time deposits with state banks organized under Louisiana, law the laws of any other state in the union, or the laws of the United States. The Sheriff's cash balances are not exposed to credit risk.

Concentration of credit risk. The Sheriff does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

Interest rate risk. The Sheriff manages exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

Note 4 - RECEIVABLES

The General Fund receivables of \$21,878 at June 30, 2014, are as follows:

Class of Receivable	Amount
Revenues:	
Feeding and keeping prisoners	\$ 11,536
Supplemental Pay	2,071
Civil and criminal fees	3,120
Commissions	4,638
Miscellaneous revenue	<u>513</u>
Total	<u>\$ 21,878</u>

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Note 5 - CAPITAL ASSETS

A summary of changes in capital assets (building and furniture and equipment) and depreciation follows:

	June 30, 2013	Additions	Deletions	June 30, 2014
Governmental Activities				
Capital assets, being depreciated				
Building	\$ 1,336	\$ -	\$ -	\$ 1,336
Furniture and equipment	633,348	4,057	-	637,405
Total capital assets, being depreciated	634,684	4,057	-	638,741
Less accumulated depreciation				
Building	(1,336)	-	-	(1,336)
Furniture and equipment	(482,552)	(77,507)	-	(560,059)
Total	(483,888)	(77,507)	-	(561,395)
Governmental activities capital assets, net	\$ 150,796	\$ (73,450)	\$ -	\$ 77,346

Note 6 - PENSION PLAN

Plan Description. Substantially all employees of the West Carroll Parish Sheriff are members of the Louisiana Sheriffs' Pension and Relief Fund the (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. 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 Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500 .

Funding Policy. Plan members were required by state statute to contribute 10.25 percent of their annual covered salary during the 2013-14 fiscal year. The West Carroll Parish Sheriff was required to contribute at an actuarially determined rate. The rate for the 2013-14 fiscal year was 13.89 percent of the 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

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

premium taxes. The contribution requirements of plan members and the West Carroll Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Sheriff's contributions to the System, including the employee's portion for the years ending June 30, 2014, 2013, and 2012, were \$135,819, \$143,330, and \$138,551, respectively, equal to the required contributions for each year.

Note 7 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Sheriff participates in a group defined health, life and dental insurance benefit retirement plan authorized by Louisiana Revised Statute RS:33-1448, which is administered by the Louisiana Sheriffs' Association. The Plan provides health insurance for regular employees that retire at age 55 or older and at least 15 years of full-time service or that retire at any age with at least 30 years of service. The Sheriff pays 100% of the retirees' insurance premiums.

The Sheriff has implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2010, the Sheriff recognizes the cost of postemployment benefits in the year when employee services are rendered, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Sheriff's future cash flows. Because the Sheriff has adopted the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2010 liability.

Annual OPEB Cost and Net OPEB Obligation. The Sheriff's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC). The Sheriff has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers with plans that have fewer than 100 total members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the Sheriff's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the Sheriff's net OPEB obligation to the Plan:

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Annual required contribution	\$	178,772
Interest on net OPEB obligation		17,472
Adjustment to annual required contribution		<u>(28,847)</u>
Annual OPEB		167,397
Contributions made		<u>31,408</u>
Increase in net OPEB obligation		135,989
Net OPEB obligation, beginning of year		<u>582,377</u>
Net OPEB obligation, end of year	\$	<u><u>718,366</u></u>

The Sheriff's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2011 through 2014 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contribution	Net OPEB Obligation
June 30, 2014	\$ 167,397	18.8%	\$ 718,366
June 30, 2013	\$ 170,246	14.3%	\$ 582,377
June 30, 2012	\$ 173,187	13.1%	\$ 436,498
June 30, 2011	\$ 185,053	26.0%	\$ 285,931

Funding Policy, Funded Status, and Funding Progress. The Plan is financed on a pay-as-you-go basis, therefore no funds are reserved for payment of future health insurance premiums. As of July 1, 2013, the actuarial accrued liability for benefits was \$2,114,195 all of which was unfunded. The covered payroll (annual payroll of active employees covered by the Plan) was \$596,581 and the ratio of the unfunded actuarial accrued liability (UAAL) to the covered payroll was 354%.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Amounts determined regarding the funded status of a plan and the employer's annual required contributions are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

**WEST CARROLL PARISH SHERIFF
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**Notes to the Basic Financial Statements
For the Year Ended June 30, 2014**

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The following simplifying assumptions were made:

Retirement age for active employees - Active members were assumed to retire at the greater of the average historical retirement age of 58 years old or the age of attainment of eligibility for the retirement benefit.

Marital status - Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality - Life expectancies were based on mortality tables from the National Center for Health Statistics.

Turnover - Non-group-specific age-based turnover data from GASB Statement 45 were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Healthcare cost trend rate - The expected rate of increase in healthcare insurance premiums was based on projections of the Office of the Actuary at the Centers for Medicare & Medicaid Services. A rate of 5.2 percent initially, increased to an ultimate rate of 6.6 percent after eight years, was used.

Inflation rate - The expected long-term inflation assumption of 2.8 percent was based on projected changes in the Consumer Price Index (CPI) in *The 2009 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds* for an intermediate growth scenario.

Payroll growth rate - The expected long-term payroll growth rate was assumed to equal the rate of inflation.

Based on the historical and expected returns of the Sheriff's short-term investment portfolio and revenue growth, a discount rate of 3 percent was used. In addition, a simplified version of the unit credit actuarial cost method was used. The unfunded

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana**

**Notes to the Basic Financial Statements
For the Year Ended June 30, 2014**

actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis over thirty years.

Note 8 - DEFERRED COMPENSATION PLAN

The Sheriff offers a deferred compensation plan to employees of his office under the provisions of Internal Revenue Service Code 457 (Deferred Compensation Plan). The deferred compensation plan is strictly on a voluntary basis with only employee contributions being made to the Plan. Contributions to the Plan for the year ended June 30, 2014 were \$480. The assets in the Plan are held in trust solely for the benefit of participants and their beneficiaries. Therefore, in accordance with GASB Statement No. 31, they are not reported in the Sheriff's financial statements.

Note 9 - COMPENSATED ABSENCES

At June 30, 2014, employees of the Sheriff have accumulated and vested \$10,734 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. The leave benefits have been recorded in the Government-wide Financial Statements' Statement of Net Assets as a long-term liability and in the Statement of Activities as an expense.

Note 10 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended June 30, 2014:

	Compensated Absences	Other Post- Employment Benefits	Total
Long-term obligations at July 1, 2013	\$ 16,938	\$ 582,377	\$ 599,315
Additions	13,844	167,397	181,241
Deductions	(20,048)	(31,408)	(51,456)
Long-term obligations at June 30, 2014	<u>\$ 10,734</u>	<u>\$ 718,366</u>	<u>\$ 729,100</u>
Amounts due within one year	<u>\$ 10,734</u>	<u>\$ 31,408</u>	<u>\$ 42,142</u>

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Note 11 - CHANGES IN AGENCY FUND BALANCES

A summary of changes in Agency Fund balances due to taxing bodies and others for the year ended June 30, 2014 is as follows:

	Sheriff's Fund	Tax Collector Fund	Total
Balance July 1, 2013	\$ 848	\$ 451,855	\$ 452,703
Additions	241,511	4,816,686	5,058,197
Deductions	<u>(239,316)</u>	<u>(4,793,888)</u>	<u>(5,033,204)</u>
Balance June 30, 2014	<u>\$ 3,043</u>	<u>\$ 474,653</u>	<u>\$ 477,696</u>

Note 12 - TAX COLLECTIONS OTHER THAN AD VALOREM AND DISBURSEMENTS

Act 711 of the 2010 Louisiana legislative session amended LRS 24:51 (B) to provide required footnote disclosure in the financial statements for local governments that collect tax for other taxing jurisdictions.

For the year ended June 30, 2014, the Sheriff collected and disbursed the following:

	<u>Occupational Licenses</u>	<u>Collection Fee</u>	<u>Final Distribution</u>
West Carroll Parish Police Jury	\$ 67,256	\$ 10,088	\$ 57,168

Note 13 - TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the Agency Funds at June 30, 2014, as reflected on Statement E, include \$406,042 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$916. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

Subsequent to year end the Sheriff has learned the protested taxes have been ruled in favor of the taxpayer and the full amount of \$406,042 will be refunded to the taxpayer. This will cost approximately \$71,500 towards the operations of the Sheriff's office.

Note 14 - LITIGATION AND CLAIMS

At June 30, 2014, the Sheriff was not involved in any lawsuits. The Sheriff's legal counsel was not aware of any unasserted claims or assessments.

WEST CARROLL PARISH SHERIFF
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Notes to the Basic Financial Statements
For the Year Ended June 30, 2014

Note 15 - ON-BEHALF PAYMENTS

The Sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by statute, are paid by the West Carroll Parish Police Jury. These expenditures are not included in the accompanying Basic Financial Statements.

Certain employees of the West Carroll Parish Sheriff receive supplemental pay from the state of Louisiana. In accordance with GASB Statement No. 24, the Sheriff recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$46,115.

Note 16 - FEDERAL FINANCIAL ASSISTANCE

The Sheriff participated in the following Federal financial assistance programs during the year ended June 30, 2014:

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Expenditures
Department of Homeland Security Passed through the Louisiana Governor's Office of Homeland Security		
State Homeland Security Program	97.067	\$ 4,329
Total		<u>\$ 4,329</u>

Note 17 - SHORT TERM BANK LOANS

The Sheriff obtained various bank loans during the year from a local bank to help his cash flow until his ad valorem taxes were collected. The Sheriff was authorized by the Louisiana State Bond Commission to borrow up to \$300,000 and did borrow the \$300,000 during the year however the amount was paid and the balance was \$5 at June 30, 2014. Interest at the rate of 2.25% paid on these loans amounted to \$2,510 for the year ended June 30, 2014. The Sheriff was authorized by the Louisiana State Bond Commission to borrow up to \$300,000 for the year ending June 30, 2015 at interest rates not to exceed 2.25%.

**WEST CARROLL PARISH SHERIFF
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**Notes to the Basic Financial Statements
For the Year Ended June 30, 2014**

Note 18 - SUBSEQUENT EVENT REVIEW

The Sheriff has evaluated subsequent events through December 24, 2014 the date which the financial statements were available to be issued. Except for the event disclosed in footnote 13 there were no other events to disclose as a result of the subsequent review.

**REQUIRED SUPPLEMENTAL INFORMATION
(PART B)**

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana**

BUDGETARY COMPARISON SCHEDULE

For the Year Ended June 30, 2014

General Fund - with Legally Adopted Budget

The General Fund accounts for all activities of the Sheriff, except for the collection of fines, criminal and civil fees, and ad valorem taxes for others, which are accounted for in the Fiduciary – Agency Funds. The General Fund is the only fund legally required to adopt an annual budget.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

GENERAL FUND
Budgetary Comparison Schedule (Cash Basis)

For the Year Ended June 30, 2014

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
	<u>BUDGET</u>	<u>BUDGET</u>		<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
BUDGETARY FUND BALANCE (DEFICIT)				
AT BEGINNING OF YEAR	\$ 11,145	\$ 11,145	\$ 11,145	\$ -
RESOURCES (Inflows)				
Ad valorem taxes	682,000	724,000	722,658	(1,342)
Intergovernmental revenues:				
Grants-Federal and Local	50,000	10,000	5,982	(4,018)
Commission on state revenue sharing	50,000	45,231	44,966	(265)
State and local supplemental pay	144,500	131,084	120,680	(10,404)
Fees, charges, and commissions for services:				
Commissions on licenses, etc.	40,000	31,000	42,613	11,613
Civil and criminal fees	102,500	80,500	78,948	(1,552)
Court attendance	7,000	14,000	3,672	(10,328)
Transporting prisoners	15,000	14,000	12,412	(1,588)
Feeding and keeping prisoners	162,100	156,100	163,477	7,377
Tax notices, etc.	6,000	8,000	9,915	1,915
Use of money and property - interest earnings	500	100	154	54
Miscellaneous	5,000	5,000	9,332	4,332
Other sources:				
Proceeds from sale of assets	5,000	5,000	10,150	5,150
Total resources	<u>1,269,600</u>	<u>1,224,015</u>	<u>1,224,959</u>	<u>944</u>
Amounts available for appropriations	1,280,745	1,235,160	1,236,104	944
CHARGES TO APPROPRIATIONS (Outflows)				
Current:				
Public safety:				
Personal services and related benefits	954,300	826,978	886,046	(59,068)
Operating services	72,500	93,000	81,755	11,245
Statutory charges	90,000	100,000	94,081	5,919
Materials and supplies	128,500	175,000	149,091	25,909
Travel and other charges	6,000	10,000	7,182	2,818
Capital outlay	17,000	19,000	4,057	14,943
Total charges to appropriations	<u>1,268,300</u>	<u>1,223,978</u>	<u>1,222,212</u>	<u>1,766</u>
BUDGETARY FUND BALANCE				
AT END OF YEAR	<u>\$ 12,445</u>	<u>\$ 11,182</u>	<u>\$ 13,892</u>	<u>\$ 2,710</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

NOTES TO BUDGETARY COMPARISON SCHEDULE

For the Year Ended June 30, 2014

Budget and Budgetary Accounting

The Sheriff utilizes the following procedures in establishing the budgetary data reflected in the financial statements.

The proposed 2013-14 budget, prepared on the cash basis of accounting, was published in the official journal 10 days prior to the public hearing for comments from taxpayers, which was held at the West Carroll Parish Sheriff's office on March 15, 2013. The budget was legally adopted and amended, as necessary, by the Sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

A system of encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The following summary reconciles General Fund operations for the year from the budgetary basis (cash) to the GAAP basis of reporting.

Revenues	
Resources (Inflows) on budgetary basis - cash	\$ 1,224,959
Receivables, net	(1,671)
Expenditures	
Total charges to appropriations (Outflows) on budgetary basis - cash	(1,222,212)
Payables, net	<u>26,496</u>
Net change in fund balance on GAAP basis	27,572
Fund balance - June 30, 2013, GAAP basis	<u>(24,767)</u>
Fund balance - June 30, 2014, GAAP basis	<u><u>\$ 2,805</u></u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

Employee Health Care Plan - Schedule of Funding Progress
For the Year Ended June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2011	\$ -	\$ 1,890,998	\$ 1,890,998	0.0%	\$ 623,946	303%
July 1, 2012	\$ -	\$ 1,999,485	\$ 1,999,485	0.0%	\$ 639,427	313%
July 1, 2013	\$ -	\$ 2,114,195	\$ 2,114,195	0.0%	\$ 596,581	354%

SUPPLEMENTAL INFORMATION

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

FIDUCIARY FUND TYPE
AGENCY FUNDS

As of and for the Year
Ended June 30, 2014

FIDUCIARY FUNDS

Fiduciary Funds account for assets held by the Sheriff in a trust or agency capacity.

Sheriff's Fund

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

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. It also accounts for collections of bonds, fines, and costs and payments of these collections to the recipients in accordance with applicable laws.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN BALANCES
DUE TO TAXING BODIES AND OTHERS

For the Year Ended June 30, 2014

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>TOTAL</u>
BALANCES AT BEGINNING OF YEAR	\$ 848	\$ 451,855	\$ 452,703
ADDITIONS			
Deposits			
Suits, seizures, sales and other additions	241,494	553,397	794,891
Interest earnings	17	296	313
Taxes, fees, etc., paid to tax collector	-	4,262,993	4,262,993
Total additions	<u>241,511</u>	<u>4,816,686</u>	<u>5,058,197</u>
Total available to distribute	<u>242,359</u>	<u>5,268,541</u>	<u>5,510,900</u>
REDUCTIONS			
Taxes, fees, etc., distributed to taxing bodies and others	-	4,793,888	4,793,888
Deposits settled to:			
Sheriff's General Fund	21,694	-	21,694
Clerk of Court	8,933	-	8,933
Litigants	204,210	-	204,210
Attorneys, appraisers, etc.	4,056	-	4,056
Other settlements	423	-	423
Total reductions	<u>239,316</u>	<u>4,793,888</u>	<u>5,033,204</u>
BALANCES AT END OF YEAR	<u>\$ 3,043</u>	<u>\$ 474,653</u>	<u>\$ 477,696</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

SCHEDULE OF CASH ON HAND IN TAX COLLECTOR ACCOUNT
June 30, 2014

Cash on hand

\$ 421,846

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

SCHEDULE OF TAXES COLLECTED
For the Year Ended June 30, 2014

Taxing Authority	<u>Taxes Collected</u>
LA Department of Agriculture and Forestry	\$ 2,526
LA Tax Commission	3,462
West Carroll Health Unit	57,014
West Carroll Parishwide Drainage	79,819
Tensas Basin Levee District	88,214
West Carroll Parish School Board Ward 1	129,577
West Carroll Parish Library	263,977
West Carroll Assessment District	288,491
West Carroll Parish School Board Regular	346,644
West Carroll Parish Police Jury (General Fund)	323,268
West Carroll Parish School Board Constitutional	401,952
West Carroll Parish Road and Bridge	577,552
West Carroll Parish School Board Parish Wide	653,380
West Carroll Parish Law Enforcement	<u>722,364</u>
Total	\$ <u>3,938,240</u>

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana

SCHEDULE OF UNCOLLECTED TAXES
June 30, 2014

Taxing Authority	Uncollected Taxes
LA Department of Agriculture and Forestry	\$ -
LA Tax Commission	-
West Carroll Health Unit	257
West Carroll Parishwide Drainage	360
Tensas Basin Levee District	769
West Carroll Parish School Board Ward 1	1,172
West Carroll Parish Library	1,190
West Carroll Assessment District	1,301
West Carroll Parish School Board Regular	1,563
West Carroll Parish Police Jury (General Fund)	1,457
West Carroll Parish School Board Constitutional	1,812
West Carroll Parish Road and Bridge	2,604
West Carroll Parish School Board Parish Wide	2,946
West Carroll Parish Law Enforcement	3,257
	<hr/>
Total	\$ <u>18,688</u>

STATE OF LOUISIANA

PARISH OF WEST CARROLL

AFFIDAVIT

JERRY L. PHILLEY, SHERIFF OF WEST CARROLL PARISH

BEFORE ME, the undersigned authority, personally came and appeared, Jerry L. Philley, the sheriff of West Carroll Parish, State of Louisiana, who after being duly sworn, deposed and said:

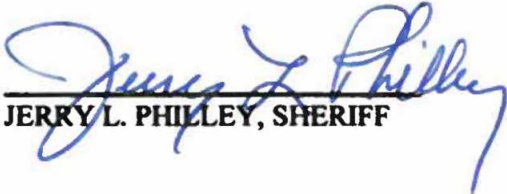
The following information is true and correct:

\$421,845.83 is the amount of cash on hand in the tax collector account on June 30, 2014;

He further deposed and said:

All itemized statements of the amounts of taxes collected for tax year 2014, by taxing authority, are true and correct.

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


JERRY L. PHILLEY, SHERIFF

Sworn to and subscribed before me, Notary, this 24th day of December, 2014, in my office in Oak Grove, Louisiana.

 (Signature)

 (Print), # 138229
Notary Public

Carol L. McGaha (Commission)
#138229

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

Mailing Address:

P. O. Box 2474

West Monroe, LA 71294-2474

Phone (318) 323-1717

Fax (318) 322-5121

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

**West Carroll Parish Sheriff
Oak Grove, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the West Carroll Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 24, 2014.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency as 14-01.

West Carroll Parish Sheriff
Oak Grove, Louisiana

Compliance and Other Matters

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

The Sheriff's Response to Findings

The Sheriff's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Sheriff's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

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

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 24, 2014

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana**

SCHEDULE OF FINDINGS AND RESPONSES

For the Year Ended June 30, 2014

14-01 General Ledger System for Agency Funds

Condition:

During the audit it was noted that the Civil and Tax Collector Agency Funds are not maintained on the computerized general ledger system employed to record transactions of the General Fund.

Criteria:

By not recording activity in the Sheriff's general ledger system, extra time and effort is required by the accounting staff to maintain the records. In addition it also increases the chance of errors occurring and not being detected and corrected by the Sheriff's staff in a timely manner.

Cause:

The Sheriff doesn't have the funds needed to purchase the general ledger accounting software.

Potential Effect:

A misstatement of the financial statements could occur due to incorrect or incomplete postings and not being corrected timely.

Recommendation:

The Sheriff should consider the benefits of recording the activity of all the Agency Funds in the general ledger system as is done for the General Fund.

Response:

The funds needed to purchase the software have been obtained and the Sheriff is in the process of purchasing the software for the agency funds general ledger system.

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana**

**Summary Status of Prior Year Finding
For the Year Ended June 30, 2014**

13-01 Failure to Adhere to the Provisions of the Local Government Budget Act

Finding:

The Sheriff adopted the 2012-13 budget on March 9, 2012, and revised the budget on February 23, 2013. Louisiana R.S. 39:1305 requires that the total of proposed expenditures shall not exceed the estimated funds available for the ensuing fiscal year. The original and revised budgets reported an ending deficit of \$53,000 which is not in compliance with the Local Government Budget Act.

Status:

The Sheriff's 2013-14 budget was in compliance with the Local Government Budget Act.

13-02 Financial Statements Not Filed Timely

Finding:

LA R.S. 24:513 requires that the Sheriff prepare and submit its audited financial statements to the Louisiana Legislative Auditor no later than six months after the end of the most recent fiscal year. Due to budget constraints, one of the deputies who was in charge of overseeing certain accounting functions retired and was not replaced. Another deputy who also shared in certain accounting duties was absent due to the illness of a dependent child and scheduling time and providing information was disrupted during the year. The audit firm was unable to complete the audit in time for the Sheriff's Office to submit to the Louisiana Legislative Auditor within the prescribed time period.

Status:

The Sheriff will timely submit the fiscal 2014 audit to the Legislative Auditor.

13-03 Agency Funds

Finding:

The Sheriff's Civil and Tax Collector Agency Funds are not maintained on the computerized general ledger system employed to record transactions of the General Fund. Activity in the Civil Fund and Tax Collector Fund are recorded on Excel spreadsheets instead of in the Sheriff's general ledger system. These spreadsheets are used as a trial balance and must also be entered into the auditor's software.

By not recording activity in the Sheriff's general ledger system, extra time and effort is required by the accounting staff to maintain the records and for the auditor to manipulate the data in order to complete the audit. In addition to the extra cost involved, it also increases the chance of errors occurring and not being detected and corrected by the Sheriff's staff in a timely manner.

**WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana**

**Summary Status of Prior Year Finding
For the Year Ended June 30, 2014**

Status:

The Sheriff's Civil Fund and Tax Collector account activity are still being recorded in Excel spreadsheets and the finding is repeated as 14-01.