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STATE COURT FILING SERVICE
New Orleans, Louisiana

General Purpose Financial Statements
As of and For the Year Ended June 30, 1968
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the Auditor, or receiver, and other appropriate public entities. The report is available for public inspection at the various public offices of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/24/68

BOISSE COMPTON PARISH ARRIFF
New Roads, Louisiana
GENERAL PURPOSE FINANCIAL STATEMENTS
As of and For the Year Ended June 30, 1978
With Supplemental Information Schedules

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MAJOR & MORRISON

CERTIFIED PUBLIC ACCOUNTANTS

Van B. Major, CPA, PC
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MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF ACCOUNTS
CERTIFIED PUBLIC ACCOUNTANTS

CERTIFIED AUDITORS' REPORT

Incorporated Total Support Health
Public Census Parish Sheriff
P.O. Box 218
New Rochelle, Louisiana 70760

We have audited the accompanying general purpose financial statements of the Public Census Parish Sheriff as of and for the year ended June 30, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the Public Census Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the COMPTROLLER GENERAL of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes checking, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. We also have evaluated accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Public Census Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with the COMPTROLLER GENERAL'S STANDARDS, we have also issued our report dated November 18, 1998 on our consideration of the Public Census Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Major and Morrison
New Rochelle, Louisiana
November 18, 1998

Major & Morrison

Pointe Coupee Parish Board
New Roads, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1998

	GOVERNMENTAL		FIDUCIARY	ACCOUNT		TOTAL
	FUND TYPE	FUND TYPE	FUND TYPE	GROUPS	GROUPS	
	GENERAL	SPECIAL	AGENCY	GENERAL	GENERAL	(MEMORANDUM
	FUND	REVENUE	FUNDS	FIXED	LONG-TERM	ONLY)
			FUNDS	ASSETS	LIABILITIES	
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$ 1,280,000	\$ 49,714	\$ 270,000	\$ 0	\$ 0	1,799,714
Receivables	181,474	49,001	0	0	0	230,475
Due from other funds	42,781	0	0	0	0	42,781
Prepaid insurance	30,000	0	0	0	0	30,000
Land, buildings, and equipment	0	0	0	1,808,443	0	1,808,443
Other Debits:						
Amount to be provided for settlement of general long-term obligations	0	0	0	0	14,000	14,000
Total Assets	\$ 1,512,044	\$ 98,715	\$ 270,000	\$ 1,808,443	\$ 14,000	\$ 3,693,202
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts and salaries payable	\$ 128,507	\$ 07,707	\$ 0	\$ 0	\$ 0	136,214
Due to other funds	48	49,805	50	0	0	49,843
Due to leasing facilities and others	0	0	278,000	0	0	278,000
Compensated absences payable	108,100	0	0	0	0	108,100
Claims liability	19,736	0	0	0	0	19,736
Capital leases payable	0	0	0	0	14,000	14,000
Total Liabilities	256,491	57,512	278,050	0	14,000	606,053
Equity and Other Credits:						
Investments in general fixed assets	0	0	0	1,808,443	0	1,808,443
Fund balances:						
Unassigned - designated	30,000	7,873	0	0	0	37,873
Unassigned - undesignated	1,281,244	0	0	0	0	1,281,244
Total Equity and Other Credits	1,311,244	7,873	0	1,808,443	0	3,087,560
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 1,812,044	\$ 98,715	\$ 270,000	\$ 1,808,443	\$ 14,000	\$ 3,693,202

The accompanying notes are an integral part of this statement.

**Poincane Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1998**

REVENUES	GENERAL FUNDS	SPECIAL FUNDS	TOTAL (MEMORANDUM ONLY)
Ad valorem taxes	\$ 2,880,708	\$ 0	\$ 2,880,708
Intergovernmental revenues:			
Federal grants	408	100,505	100,913
State grants:			
State revenue sharing	180,410	0	180,410
State supplemental pay	140,287	0	140,287
Miscellaneous	24,889	0	24,889
Lease	20,091	0	20,091
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	20,480	0	20,480
Civil and criminal fees	80,000	0	80,000
Court attendance	4,050	0	4,050
Feeding, transporting, and keeping prisoners	677,522	0	677,522
Fines and forfeitures	49,788	0	49,788
Interest	71,276	800	72,076
Miscellaneous	48,720	0	48,720
Total revenues	4,400,050	101,305	4,501,355
EXPENDITURES			
Public safety:			
Personnel services and related benefits	2,218,040	180,270	2,398,310
Operating Services	579,261	0	579,261
Materials and supplies	317,941	12,419	330,360
Travel and other charges	580	0	580
Capital outlay	278,864	0,708	280,000
Maintenance	25,112	20,474	45,586
Total expenditures	4,409,808	204,471	4,614,279
Excess(Deficiency) OF REVENUES Over EXPENDITURES	\$ 99,242	\$ -70,290	\$ 28,952

The accompanying notes are an integral part of this statement.

Pointe Coupee Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1988

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
EXCESS(DIFFICENCY) OF REVENUES OVER EXPENDITURES	\$ 100,000	\$ (72,294)	\$ 1162,323
OTHER FINANCING SOURCES (USES):			
Transfers in	11,004	49,508	60,000
Transfers out	<u>(48,508)</u>	<u>(11,504)</u>	<u>(60,000)</u>
Total (after financing sources (uses))	(37,504)	38,004	0
EXCESS (DEFICENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES EMPLOYED	(176,292)	(34,290)	(160,323)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,488,611</u>	<u>47,000</u>	<u>1,535,611</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,312,319</u>	<u>\$ 12,710</u>	<u>\$ 1,325,029</u>

The accompanying notes are an integral part of this statement.

Poivre Couper Parish Sheriff
New Roads, Louisiana
GOVERNMENTAL FUND-GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1998

	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$ 2,685,735	\$ 2,685,739	\$ (4,000)
Intergovernmental revenues:			
Federal grants	153,475	400	(153,075)
State grants:			
State revenue sharing	170,000	165,410	(4,590)
Cable supplemental pay	188,500	140,207	(48,293)
Miscellaneous	30,250	24,898	(5,352)
Local	22,300	26,691	4,391
Fees, charges, and commissions for services:			
Commissions on licenses, etc.	27,515	22,485	(5,030)
Civil and criminal fees	65,985	60,207	(5,778)
Court attendance	4,775	4,050	(725)
Feeding, transporting, and keeping prisoners	715,040	877,620	162,580
Fines and forfeitures	35,240	49,340	14,100
Interest	88,750	71,278	(17,472)
Miscellaneous	60,480	48,720	(11,760)
Total revenues	4,200,295	4,200,685	37,390
EXPENDITURES			
Public safety:			
Salary and related benefits	2,279,950	2,215,947	(64,003)
Facilities Operations	484,210	578,281	(94,071)
Materials and supplies	464,210	317,041	(147,169)
Travel and other charges	27,860	889	(26,971)
Capital outlay	248,780	278,984	(30,204)
Other expenses	62,730	58,139	(4,591)
Total expenditures	4,568,730	4,893,681	(324,951)
EXCESS(DEFICIENCY) OF REVENUE (OVER) EXPENDITURES	(368,435)	(692,996)	(324,561)
OTHER FINANCING SOURCES (USES)	0	(28,238)	(28,238)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	(368,435)	(721,234)	(352,797)
FUND BALANCE AT BEGINNING OF YEAR	1,458,354	1,458,671	(317)
FUND BALANCE AT END OF YEAR	\$ 1,089,919	\$ 1,203,285	\$ 113,366

The accompanying notes are an integral part of this statement.

PELAIU COOPER PARISH SHERIFF
New Orleans, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1998

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1984, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district, and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the excise tax collector of the parish, the sheriff is responsible for collecting and distributing all excises, property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and firm, state, and local judgments imposed by the District Court.

1. SUMMARY OF SIGNIFICANT POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

GAAP requires that established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the sheriff is a separately elected official and is legally separate and financially independent, the sheriff is a separate governmental reporting entity. The Peliau Cooper Parish Sheriff includes all funds, accounts, groups, activities, et cetera, that are within the oversight responsibility of the sheriff.

Certain units of local government over which the sheriff exercises an oversight responsibility, such as the parish police jury 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 Peliau Cooper Parish Sheriff.

POUNCE COURTSE PARSON SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (CONTINUED)

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. In the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

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

Governmental Funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 50:1425, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the New Orleans Parish District. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds:

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or other capital projects that are legally restricted to expenditures for specified purposes).

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, license fees, et cetera. Disbursements from these funds are made to various parish agencies, including the police, 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 operation.

FOURTH COURSE FINANCE MANUAL
New Books, Louisiana
Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement basis applied. The Governmental Funds are accounted for using a flow of current financial resources measurement focus. The accompanying general-purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The Governmental Funds use the following practices in recording revenues and expenditures:

Payroll

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

Based intergovernmental reimbursements are recognized monthly when available and measurable.

All valuation taxes are recorded in the year the taxes are due and payable. All valuation taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Feeding, transporting, and maintenance of prisoners received is recorded monthly for prisoners received during the month.

Substantially all other revenues are recorded when received.

Reparations

Reparations are recorded as expenditures when earned.

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

Unexpended advances are recognized as benefits as earned.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other Financing Sources (Uses)

Transfers between funds that are not reported to be repaid are accounted for as other financing sources (uses) when the authority authorizes the transfer.

PLATON COOPER PARISH SHERIFF
New Orleans, Louisiana
Notes to the Financial Statements (Continued)

D. BUDGETS

The proposed budget and amended budget for fiscal year June 30, 1998 were made available for public inspection in accordance with RSPS:1304. The proposed budget and amendments, prepared on the modified accrual basis of accounting, were published in the official journal in accordance with RSPS:1305. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year-end. Unexpended Appropriations and any balance of revenues over expenditures are carried forward to the subsequent year on a beginning total balance.

Performance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budgets shown included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

E. ENCUMBRANCES

The Office of the Platon Cooper Parish Sheriff does not employ encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

H. INVESTMENTS

Investments are limited by R.S. 33:2805 and the sheriff's investment policy. If the original maturities exceed 90 days, they are classified as investments. However, if the original maturities are 90 days or less, they are classified as cash equivalents. The sheriff had no investments as of June 30, 1998.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

POINTE COUVE PARISH SHERIFF
New Orleans, Louisiana
Notes to the Financial Statements (Continued)

3. COMPENSATED ABSENCE

The Sheriff's office has the following policy relating to vacation and sick leave:

Annual Leave

- 1.5 hours per month for years 0 through 2 years of service.
- 7.0 hours per month for years 3 through 4 years of service.
- 10.5 hours per month for years 5 through 10 years of service.
- 13.0 hours per month after 10 years of service.

Sick Leave

As the Sheriff's discretion.

The Sheriff's recognition and measurement criteria for compensated absences follow GASB Statement No. 24 which provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

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

4. LONG-TERM OBLIGATIONS

Long-term obligations reported to be financed from the General Fund are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the General Fund when due.

5. FUND ASSETS

Inventory

Inventory represents those portions of fund assets not appropriate for expenditure or locally recognized for a specific future use.

Designated Fund Balances

Designated fund balances represent restricted plans for future use of financial resources.

6. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is presented Memorandum Only to indicate that it is presented only to facilitate financial analysis. Items in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality.

**FOURTH QUARTER PARISH SUMMARY
New Orleans, Louisiana**

Notes to the Financial Statements (Continued)

F. USE OF ESTIMATES

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

3. DEFERRED TAXES

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

	Authorized Millage	Levied Millage	Expiration
Property Tax	58.50	58.50	December 31, 1987
Property Tax	25.25	25.25	December 31, 1986

The following are the principal taxpayers for the parish amounts expressed in thousands:

Taxpayer	Type of Property	Assessed Value	% of Total Assessed Value
Cajun Electric	Electric	\$ 56,582	56.58%
Mississippi Gulf Shrimp	Electric	22,288	10.1%
Amoco Production Co.	Oil & Gas	5,788	2.7%
Continental Pipeline	Pipeline	4,027	1.8%
Transcontinental Gas	Pipeline	3,752	1.5%
Union Pacific Transp.	Pipeline	3,222	1.4%
Union Pacific Corp.	Railroad	3,222	1.4%
Business Bank	Building	2,241	1.0%
Florida Gas	Pipeline	2,028	0.9%
Total		\$ 100,852	100.0%

9. CASH AND CASH EQUIVALENTS

At June 30, 1988, the parish had cash and cash equivalents totaling \$2,782,282 as follows:

Time deposits	\$ 88,782
Interest bearing Demand Deposits	\$2,693,500
Total	\$2,782,282

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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 may at all times equal the amount of deposits with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1988, the parish had \$1,782,120 in deposits collateralized bank balances. These deposits are secured from risk by \$18,362 of Federal Deposit Insurance and \$2,463,758 of pledged securities held by the custodial bank in the name of the fiscal agent bank (BANK OF AMERICA N.A.).

FOURTH QUARTER FINANCIAL STATEMENT
New Orleans, Louisiana
FOCUS on the FINANCIAL STATEMENTS (continued)

Even though the pledged securities are considered uncollateralized (Paragraph 10 under the provisions of GASB Statement 3, Louisiana Revised Statute 28:1208 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.

4. RECEIVABLES

The following is a summary of receivables at June 30, 1998:

Class of receivable	General Funds	Special Revenue Funds	Total
Intergovernmental:			
Federal	187,880	82,651	270,531
State	20,145	0	20,145
Local	2,481	0	2,481
Revenue Receivable	16,888	0	16,888
	<u>\$ 207,394</u>	<u>\$82,651</u>	<u>\$288,045</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1998 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 42,343	\$ 46
Special Revenue-FORM	0	23,820
Special Revenue-Bond Indenture	0	8,661
Special Revenue-Equipment Trust	0	0
Tax Collector Trust & Agency Fund	0	12
	<u>\$ 42,343</u>	<u>\$ 42,343</u>

6. CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance and Payment
Balance at June 30, 1997	\$1,888,117
Additions	278,950
Deletions	(28,890)
Balance at June 30, 1998	<u>\$1,838,177</u>

POLICE OFFICER PENSION FUND
New Orleans, Louisiana

Notes to the Financial Statements (continued)

F. ACCOUNTS AND BALANCES PAYABLE

The payables at 12/31/2008 at close of 2008, are as follows:

	General Fund	Special Revenue
Accounts Payable	\$ 50,838	127,787
Unclaimed Payable	71,741	0
Total	\$ 122,579	127,787

G. PENSION PLAN

PLAN DESCRIPTION. Substantially all employees of the Police Officer Pension Fund Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund System, a non-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to receive an or after age 50 with at least 15 years of credited service and receive a benefit payable monthly for life, equal to a percentage of their final average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year of total service up to limit 15 but less than 25 years, 3.75% for each year of total service in at least 25 but less than 30 years, and 5% for each year of total service in at least 30 years (on 1/1/07 of 2008 increased the actuarial rate by 0.25 percent for all service rendered on or after January 1, 1990.) In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Final average salary is the employee's average salary over the 30 consecutive or joined months that produce the highest average. Employees who terminate with at least 15 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 52 and 54 with reduced benefits equal to the actuarial equivalent of the benefits 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 Sheriff's Pension and Relief Fund, P.O. Box 2183, Metairie, Louisiana 70002, or by calling (504) 885-5391.

FINANCIAL STATEMENT. Plan members are required by state statute to contribute 4.7 percent of their normal covered salary and the Police Officer Pension Fund Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.8 percent of normal covered payroll. Contributions to the System also include one-half of the percent of the above stated to be collectible by the tax rules of each parish and such as required and available from insurance premium loans. The contribution requirements of plan members and the Police Officer Pension Fund Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:122, 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 Police Officer Pension Fund Sheriff's contributions to the System for the years ending June 30, 1999, 2007, and 2008, were \$128,840, \$148,477 and \$122,869, respectively, equal to the required contribution for each year.

FOUNTAIN COOPER PARISH SHERIFF
New Orleans, Louisiana
Notes to the Financial Statements (Continued)

8. OTHER EMPLOYMENT BENEFITS

The Fountaine Cooper Parish Sheriff provides certain continuing benefits over and into insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff's office. At retirement, the employee becomes responsible for the total premium for the coverage which has in effect at the date of retirement.

9. DEFERRED ANNUITY

As June 30, 1988, employees of the Sheriff have accumulated and vested \$188,000 of employee annuity benefits, which was reported in accordance with GASB Codification 608. This annuity liability is recorded as an obligation of the General Fund.

10. LEASES

The Sheriff records assets acquired through capital leases as its asset and an obligation in the accompanying financial statements. The Sheriff entered into six capital leases for copiers during the year ending June 30, 1988. The following is an analysis of capital leases for the year ending June 30, 1988:

Type	<u>Recorded Amount</u>
Equipment	\$ 26,734

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1988, are tabulated as follows:

Fiscal year:	<u>Payments</u>
1988	\$ 18,281
Total minimum lease payments	\$ 18,281
Less: amount representing interest	\$ 4,218
Present value of net minimum lease payments	\$ 14,063

The Sheriff also has operating leases of the following nature:

Lease of land for Sub-Station in Lincoln	\$ 2200 per month.
Lease of land for Sub-Station in East	\$ 50 per month.
Lease of land for Sub-Station in Lakeview	\$ 250 per month.
Lease of storage and utility space	\$ 1200 per month.
Lease of postage meter	\$ 3300 per Quarter.
Lease of refrigerator	\$ 1000 per month.

POINTE COUPE PARISH SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

The minimum annual commitments under non-cancelable operating leases are as follows:

	Land, Buildings and Office Furniture
2008 - 2009	\$ 8,800
2009 - 2010	\$ 8,800
2010 - 2011	\$ 800
2011 - 2012	\$ 800
2012 - 2013	\$ 0

Annual expenditures of \$20,000 for the year ended June 30, 2008 were paid from the general fund.

11. CHANGES IN SHORT TERM BALANCES

For supplemental information Schedule of Changes in Balance Due to Taxing Bodies and Others.

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Capital Leases <u>(Note 10)</u>
long-term obligations payable At July 1, 2007	\$ 31,613
additions	0
deductions	_ 32,830
long-term obligations payable At July 1, 2008	\$ 38,833

The Pointe Coupe Parish Sheriff had an unamortized loan of credits of \$1,500,000 as of June 30, 2008.

13. TAXES PAID UNDER PROTEST

The unaccrued balances due to taxing bodies and others in the carry forward at June 30, 2008, are reflected on the Combined Balance Sheet. Included \$16,708 of taxes paid under protest. \$209,487 of funds seized pursuant to a Writ of Repleviation, plus interest earned to date on the investment of these funds, totaling \$17,457. These funds are held pending resolution of the protest and for the unaccrued funds, until further Order of Court, and are accounted for in the Tax Collector Agency Fund.

POINTE COUPEE PARISH SHERIFF
New Orleans, Louisiana
Notes to the Financial Statements (Continued)

14. RISK MANAGEMENT

The Pointe Coupee Parish Sheriff is exposed to risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, liability to employees and related contracts. The Pointe Coupee Parish Sheriff purchases commercial insurance with a self-insured retention. The Pointe Coupee Parish Sheriff accounts for and discloses its uninsured risks of loss (self-insured retentions) through the General Fund. The general fund is subject to a self-insured retentions per occurrence for up to a maximum of \$20,000 for automobile claims, \$25,000 for general liability and law enforcement claims, and \$10,000 for property claims with the maximum cumulative amount of self-insured retentions being \$70,000 per year as aggregate. A reserve of \$70,000 was established and is reported as a component of the General Fund fund balance.

The claims liability of \$18,726 reported in the general fund at 08/31/2008 is based on the requirements of GASB Statement No. 18, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

	Beginning of Fiscal Year Liability	Current Year Claims & Changes in Reserves	Claims Payable	Balance at Fiscal Year End
2007-2008	\$ 0	\$ 27,726	\$ 7,990	\$ 19,736

15. LITIGATION AND CLAIMS

As June 30, 2008, the sheriff is involved in seventeen lawsuits and one potential unreported claim. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

The cost of litigation and claims incurred during the fiscal year 2008 was \$28,386. This entire amount has been recorded as current-year expenditures in the general fund.

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

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

- 1. Reporting
- 2. Bailiffs - Main Office Courthouse Building
- 3. Building Maintenance - Main Office Courthouse Building
- 4. District Jail Maintenance - Pointe Coupee Parish Detention Center
- 5. Feeding, medical care, and transporting of prisoners

POINTE COUPEE SHERIFF
New Roads, Louisiana
Notes to the Financial Statements (Continued)

17. FEDERAL FINANCIAL ASSISTANCE

The Sheriff participates in the following federal financial assistance programs:

Federal Grant/ Program Title	Federal CFR Number	Expensitures
United States Office of Juvenile Justice and Delinquency Prevention Funded through the Louisiana Commission on Law Enforcement:		
Boat Interdiction Program	16-582	\$ 8,581
Juvenile Offender's Training	16-540	_ _ 489
Total United States Office of Juvenile Justice and Delinquency Prevention		\$ 9,070
United States Department of Justice Office of Community Oriented Policing Services	16-728	\$ 138,133
United States Bureau of Justice Assistance Funded through the Pointe Coupee parish Police Jury:		
Law Enforcement Equipment	16-552	\$ 5,079
Funded through the Louisiana Commission on Law Enforcement:		
Rapid Response Team	16-559	_ 12,329
Total United States Bureau of Justice Assistance		\$ 15,487
Total Program Expenditures		\$ 164,689

SUPPLEMENTAL INFORMATION SCHEDULE

**STATE JUDICIAL FUND GROUP
New Orleans, Louisiana**

SHERRIFF FUND FUND - SHERRIFF FUND

SHERRIFF FUND

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

TAX COLLECTOR FUND

Article V, Section IV of the Louisiana Constitution of 1984, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

FINE ACCOUNT

The fine account is used to deposit funds held for judicial penalties as imposed by judges. After the full penalty is collected for each case, the funds are distributed to the tax collector fund for distribution.

COMMUNITY CARE

This fund was established to provide commissary services to prisoners. The net proceeds of commissary sales are used for inmate welfare and other inmate related expenditures.

INMATE TRUST FUND

This fund was established as a holding account for prisoner deposits. Money orders or checks are received from the prisoners and deposited into this account, and funds in the account shall be released.

Pointe Coupee Parish Sheriff
New Roads, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1998

	TASK FORCE	HOME DETENTION	CRISIS RESPONSE TEAM	COPIES	EQUIPMENT	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS						
Assets:						
Cash and cash equivalents	\$0	\$0	\$28,782	\$0	\$5,952	\$34,734
Receivables	0	2,845	0	50,000	0	42,645
Due from other funds	0	0	0	0	46	46
Total Assets	0	2,845	28,782	50,000	6,000	87,627
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts and salaries payable	\$0	\$0	\$28,782	\$0	\$5,958	\$34,740
Due to other funds	0	2,845	0	50,000	0	42,645
Total liabilities	0	2,845	28,782	50,000	5,958	86,630
Equity and Other Credits:						
Unreserved - designated	0	0	2,959	0	0	2,959
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	0	2,845	28,781	50,000	5,958	87,614

The accompanying notes are an integral part of this statement.

Poivre Coupee Parish Sheriff
New Orleans, Louisiana
SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1988

REVENUES	TASK FORCE	HOME DETEN.	OFFICE RESP. TEAM	COMPS	EQUIP.	TOTAL
						(MEMORANDUM ONLY)
Intergovernmental revenues:						
Federal grants	0	8,441	13,021	138,113	8,090	187,665
Interest	823	0	0	0	0	823
Total revenues	823	8,441	13,021	138,113	8,090	187,488
EXPENDITURES						
Public safety:						
Personnel services and related benefits	0	8,441	0	166,000	0	180,778
Contract operations	0	0	0	0	0	0
Supplies	0	0	17,470	0	0	17,470
Capital outlay	0	0	0	0	8,708	8,708
Other equipment	18,089	0	0	25	0	18,114
Total expenditures	18,089	8,441	17,470	166,025	8,708	298,733
EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ 118,532	\$ 0	\$ 1,551	\$ 72,088	\$ (818)	\$ 119,593
OTHER FINANCING SOURCES (USES)						
Transfers in/out	(11,304)	0	0	48,000	678	36,374
Total other financing sources (uses)	(11,304)	0	0	48,000	678	36,374
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES AND OTHER SOURCES AND USES	(78,811)	0	(4,148)	0	0	(82,959)
FUND BALANCE AT BEGINNING OF YEAR	26,811	0	12,102	0	0	48,913
FUND BALANCE AT END OF YEAR	\$ 0	\$ 0	\$ 7,954	\$ 0	\$ 0	7,954

The accompanying notes are an integral part of this statement.

**FOURTH CADDIS PARISH SHERRIFF
NEW BOON, LOUISIANA**

SPECIAL SERVICES FUNDS

MULTI-JURISDICTIONAL TASK FORCE

The Multi-Jurisdictional Task Force consists of five participating agencies joining together to form the Police Caddis Parishes Task Force. The task force was formed to reduce drug trafficking. The fund is conducted in accordance with a contract entered into with the Police Caddis Parishes Sheriff and the Louisiana Commission on Law Enforcement and consists of reimbursement of federal funds, local cash match, and gross income from proceeds of seized property.

INMATE DETENTION PROGRAM

This program was established as an alternative to jailing youths when there is a shortage of juvenile detention beds. The Inmate Detention Program is conducted in accordance with contracts entered into with the Police Caddis Parishes Sheriff and the Louisiana Commission on Law Enforcement. Expenditures of this fund are for direct payroll charges. Federal funds are the only revenue source of this fund.

CRIME REDUCTION FUND

This fund is used to account a grant used to help fund the Crime Response Team. The Team was created as a special limited unit to effectively control high risk territory and drug markets, functioning in hostile and drug impregnated environments as well as conducting operations to effectively control hostage taking and barricaded subject situations. The fund is conducted in accordance with a grant entered into with the Police Caddis Parishes Sheriff and the Louisiana Commission on Law Enforcement and consists of federal funds and a local match. The expenditures are direct equipment and supply expenses.

CCRF

This fund is used to account for the Office of Community Oriented Policing Services(COPS) grant awarded to the Police Caddis Parishes Sheriff. The COPS grant is used to fund an increase in the number of law enforcement officers interaction with members of the community. The expenditures are for direct payroll and benefit expenses. The grant is for a three-year period and consists of federal funds and a match in the local match each year.

LAW ENFORCEMENT EQUIPMENT

This fund is used to account for the United States Bureau of Justice Services grant awarded to the Police Caddis Parishes Sheriff as a program passed through the Police Caddis Parishes Police Jury. Expenditures of this fund are for direct equipment purchases. The grant consists of a federal match of 89.98% and a local match of 10.02%.

Police-Coups Parish Sheriff
New Roads, Louisiana
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1999

		TAX		COMBIO-		
	SHERIFF'S	COLLECTOR	FUND	BANY	BRYATE	TOTAL
	FUND	FUND	FUND	FUND	FUND	FUND
ASSETS						
Cash and cash equivalents	\$ 13,087	\$ 167,080	\$ 73,158	\$ 14,541	\$ 2,408	\$ 270,274
TOTAL ASSETS	<u>\$ 13,087</u>	<u>\$ 167,080</u>	<u>\$ 73,158</u>	<u>\$ 14,541</u>	<u>\$ 2,408</u>	<u>\$ 270,274</u>
LIABILITIES						
Due to taxing bodies and others	13,087	167,080	73,158	14,541	2,408	270,274
TOTAL LIABILITIES	<u>\$ 13,087</u>	<u>\$ 167,080</u>	<u>\$ 73,158</u>	<u>\$ 14,541</u>	<u>\$ 2,408</u>	<u>\$ 270,274</u>

**Pointe Coupee Parish Sheriff
New Roads, Louisiana
RECURRING FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due
to Testing Budgets and Others
For the Year Ended June 30, 1998**

	SHERIFF'S FUND	TAX COLLECTOR FUND	FINES FUND	COMMIS- SARY FUND	MAYOR FUND	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 42,218	\$ 201,815	\$ 81,140	\$ 6,798	\$ 2,087	\$ 234,058
ADDITIONS						
Deposits:						
Sheriff's Police Rounds	508,027					508,027
	500					500
Fines and Costs			87,908			87,908
Other deposits	198,121		2,976	58,000	100	259,297
Taxes, etc. paid to tax collector		17,652,782				17,652,782
Total additions	754,648	17,652,782	90,884	58,000	100	17,555,414
Total	496,867	17,854,597	180,024	64,798	2,187	17,938,273
REDUCTIONS						
Taxes, fees, etc., distributed to testing budget and others		17,698,800				17,698,800
Deposits settled to:						
Sheriff's General Fund	43,188		9,066			52,254
Police pay			25,151			25,151
District Attorney			15,001			15,001
Clerk of Court	28,721		5,174			33,895
Indigent defendant board			13,543			13,543
Attorneys, opponents, etc.	43,480					43,480
Other settlements	301,000		21,512			322,512
Other reductions				47,625		47,625
Total reductions	406,689	17,698,800	50,802	47,625	0	17,803,916
BALANCES AT END OF YEAR	\$ 130,978	\$ 107,000	\$ 27,222	\$ 16,073	\$ 2,187	\$ 283,460

MAJOR & MORRISON
CERTIFIED PUBLIC ACCOUNTANTS

THE P. MORRIS, CPA, PC
JAMES L. MORRISON, CPA, CMA, CFE

MEMBER:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable Paul Raymond Smith
Parish Croupé Parish Sheriff
New Iberia, Louisiana

We have audited the general purpose financial statements of the Parole Croupé Parish Sheriff, as of and for the year ended June 30, 2008, and have issued our report thereon dated December 18, 2008. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parole Croupé Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Parole Croupé Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying COMPLIANCE MATTER PLAN for current year audit findings on finding 00-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a sufficiently low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and are not detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported orally to the management of the Prairie Commerce Parish Sheriff's Office.

This report is intended for the information of the Prairie Commerce Parish Sheriff, federal auditing agencies, pass-through entities, and the legislative bodies. However, this report is a matter of public record and its distribution is not limited.

Major L. Morrison

Major L. Morrison
New Roads, Louisiana
December 18, 1978

BOUNTY COOPER BARKER SHERRIFF
New Orleans, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1958

SECTION I - SUMMARY OF AUDITOR'S REPORT

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified:	___ \$ none ___ no
Reportable conditions identified, none considered to be material weaknesses:	___ yes ___ \$ none reported
Noncompliance material to financial statements identified:	___ yes ___ \$ 00

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding No. 1

Criteria: For control purposes, any two functions are incompatible if the same person can both perpetrate and conceal errors or irregularities in the normal course of the person's duties.

Condition: During the course of the audit we noted the lack of segregation of duties in processing cash transactions.

Effect: The condition noted above increased the risk of a defalcation or misappropriation of funds and increased the risk of errors in the recording of transactions.

Cause: ___ lack of segregation of duties which permits control to be exercised over the accounting records by a person who also handles cash transactions without intervention by another person.

Recommendation: We recommend that steps be taken to segregate duties in processing cash transactions.

Management's response: Because of limited accounting personnel strict segregation of accounting duties will not be possible or most beneficial. However, management will review accounting procedures and make internal control improvements that are practical.

FOURTH COPPER BANKING GROUP
New York, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998

Ref. No.	Fiscal Year Finding Category	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken
Section 1 - Internal Control and Compliance Material to the Financial Statements:				
1st Cost #1	FCR	Lack of segregation.	Partially	Total segregation is impractical. Will make cost effective improvements.

Section 12 - Internal Control and Compliance Material to Federal Records:

No Findings.

Section 101 - Management Letters:

No Findings.

**POWERS COUNTY PARISH OFFICE
New Roads, Louisiana**

**Corrective Action Plan for
Current Year Audit Findings
For the Year Ended June 30, 1998**

Ref. No.	Description of Finding	Corrective Action Planned	Name of Contact Person	Anticipated Completion
98-1	lack of segregation.	Due to the size of the Powers County Parish Sheriff's office, total segregation of accounting duties is impractical. Management will review accounting procedures and make internal control improvements that are most effective.	G. David	Pending

Section 81 - Internal Control and Compliance Material to Federal Awards
No Findings.

Section 113 - Management Letter
No Findings.