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ST. JOHN THE BAPTIST PARISH SHERIFF  
Lafayette, Louisiana

Financial Report

Year Ended June 30, 1967

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

Approved: Date NOV 12 1967

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# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## MANAGEMENT LETTER:

The Honorable Wayne L. Jones  
Es. John the Baptist Parish Sheriff  
LaFayette, Louisiana

During our audit of the financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1997 we noted certain areas in which improvements in the accounting system and financial practices may be desirable. Therefore, the following improvements are recommended:

1. Reports were found to be unbalanced as of June 30, 1997 to an amount of approximately \$977,000. ADDITIONAL PROCEDURES SHOULD BE IMPLEMENTED TO PREVENT THIS FROM OCCURRING AGAIN.
2. When prisoners are released from custody and their personal belongings are returned, they SHOULD be required to sign a receipt indicating the items that were returned and that they are in agreement with this. These receipts should be kept on file in the Sheriff's office.
3. Cash in the inmate fund should be managed and reconciled not only to the daily deposit listing but also to the receipts and envelopes. The person who brings the deposit to the bank SHOULD BE responsible for counting the money and preparing the deposit slips.
4. Regarding the bond fund, one officer per shift should be responsible for collecting fines, receipts should be signed by the person collecting the fines, receipts should be issued in numerical sequence, the individual for whom the bond is paid SHOULD be indicated. Duplicate copies of receipts should not be removed from the receipt book, and all receipts should be initialed indicating that the proper amount was received from the jail.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance in implementing any of our recommendations please feel free to contact us.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Chicago, IL 60601  
September 22, 1997

MEMBER OF  
SERVICES GROUP, L.P.  
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## INDEPENDENT AUDITOR'S REPORT

The Honorable Wayne Johns  
St. John the Baptist Parish Sheriff  
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the St. John the Baptist Parish Sheriff, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. John the Baptist Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on the audit.

We conducted our audit in accordance with generally accepted auditing standards and Governmental 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 St. John the Baptist Parish Sheriff, as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued a report, dated September 12, 1997 on our consideration of the St. John the Baptist Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain laws and regulations.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. John the Baptist 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 presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the St. John the Baptist Parish Sheriff.

*Kolder, Champagne, Slaven & Rainey, LLC*

CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana  
September 12, 2007

GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONSOLIDATED STATEMENTS - OVERVIEW)



PL 1998 (19) LIMITED PARTNERSHIP  
 (LTPA), Schedule

DETAILED BALANCE SHEET - ALL Asset Types and Assumptions Group - Cont'd (cont.)  
 1/28/98, 1/28/99

	DETAILED BALANCE SHEET		1/28/98		1/28/99		1/28/98		1/28/99	
	Balance	Change	Balance	Change	Balance	Change	Balance	Change	Balance	Change
<b>ASSETS</b>										
Accounts receivable	1,000	-	1,000	-	-	-	-	-	1,000	-
Prepaid expenses	1,000	-	1,000	-	-	-	-	-	1,000	-
Other assets	1,000	-	1,000	-	-	-	-	-	1,000	-
<b>LIABILITIES</b>										
Accounts payable	1,000	-	1,000	-	-	-	-	-	1,000	-
Other liabilities	1,000	-	1,000	-	-	-	-	-	1,000	-
<b>EQUITY</b>										
Capital	1,000	-	1,000	-	-	-	-	-	1,000	-
Retained earnings	1,000	-	1,000	-	-	-	-	-	1,000	-
<b>TOTAL</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>0</b>

**ST. JOHN THE BAPTIST PARISH TERRITORY**  
**LAFFAYE, LOUISIANA**

**Continued Statement of Revenues, Disbursements, and Changes in Fund Balance -**  
**All Governmental Fund Types**  
**Year Ended June 30, 2007**

	General	Sales Services	Capital Projects	Totals	
				Disbursements	Fund Balance
<b>Revenues</b>					
Taxes	\$ 4,451,878	\$ -	\$ -	\$ 4,451,878	\$ 4,451,878
Intergovernmental	1,241,576	-	88,267	1,329,843	1,329,843
Fees, charges, and commissions for services	1,478,532	-	-	1,478,532	1,478,532
Interest income	151,087	488	26,478	178,053	178,053
Miscellaneous	25,238	-	17,452	42,690	42,690
<b>Total Revenues</b>	<u>7,328,311</u>	<u>488</u>	<u>112,197</u>	<u>7,440,996</u>	<u>7,440,996</u>
<b>Disbursements</b>					
Current -					
Paid to entities:					
Personal services and related benefits	1,766,385	-	-	1,766,385	1,766,385
Operating services	1,111,388	-	-	1,111,388	1,111,388
Operations and maintenance	1,876,352	-	-	1,876,352	1,876,352
Travel	1,088	-	-	1,088	1,088
Capital outlay	64,287	-	1,716,472	1,780,759	1,780,759
Interest	-	166,000	-	166,000	166,000
Interest and fiscal charges	-	117,623	-	117,623	117,623
Total disbursements	<u>4,755,512</u>	<u>283,623</u>	<u>1,716,472</u>	<u>6,755,607</u>	<u>6,755,607</u>
Refund of revenues less excess taxes	<u>(1,172,689)</u>	<u>(137,367)</u>	<u>(1,051,885)</u>	<u>(2,361,941)</u>	<u>(2,361,941)</u>
<b>Other financing sources (uses)</b>					
Sale of fixed assets	-	-	-	-	26,676
Proceeds from bond issuances	-	-	-	-	1,741,850
Operating transfers in	-	144,801	-	144,801	144,801
Total other financing sources (uses)	<u>(116,000)</u>	<u>144,801</u>	<u>(105,000)</u>	<u>(76,199)</u>	<u>176,227</u>
Excess debt proceeds of revenues and other sources over disbursements and other uses	<u>(1,172,689)</u>	<u>67,234</u>	<u>(1,408,293)</u>	<u>(2,513,748)</u>	<u>1,776,476</u>
<b>Fund balance, beginning</b>	<u>1,879,137</u>	<u>1,000</u>	<u>2,445,167</u>	<u>4,325,304</u>	<u>4,325,304</u>
<b>Fund balance, ending</b>	<u>\$ 5,442,748</u>	<u>\$ 67,234</u>	<u>\$ 1,036,874</u>	<u>\$ 6,546,856</u>	<u>\$ 6,546,856</u>

The accompanying notes are an integral part of this statement.

**U. S. JOE JOE CAPITAL PROJECTS COMPANY**  
**LeFlore, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Governmental Fund Types - General Fund and Capital Projects Fund**  
**Budget FY08 Actual and Annual**  
**Year Ended June 30, 2007**

	General Fund			Capital Projects Fund		
	Budget	Actual	Encumbrance - Funds 6034 (Disbursements)	Budget	Actual	Encumbrance - Funds 6034 (Disbursements)
<b>Revenues:</b>						
Ad valorem taxes	\$ 4,429,196	\$ 4,455,099	\$ 31,779	\$ -	\$ -	\$ -
Intergovernmental revenues:						
Federal grants	103,000	143,414	3,076	-	-	-
State grants	-	-	-	-	65,147	65,147
State revenue sharing (fees)	185,113	185,024	2	-	-	-
State supplemental aid	387,000	383,291	3,091	-	-	-
Title sales	107,000	104,117	11,000	-	-	-
Fees, charges, and contracts:						
for services:						
Civil and criminal fees	549,700	499,099	111,090	-	-	-
Court infraction	11,000	9,270	62,690	-	-	-
Transport by prisoners	15,000	11,600	3,807	-	-	-
Printing and copying	-	-	-	-	-	-
Prisoners	400,000	384,690	54,406	-	-	-
Equipment programs	100,000	100,000	401,384	-	-	-
Interest income	100,000	151,487	433,350	38,500	38,434	138
Miscellaneous	10,188	11,278	38,700	-	17,184	17,184
Total revenues	<u>5,245,472</u>	<u>5,249,877</u>	<u>71,647</u>	<u>38,500</u>	<u>104,151</u>	<u>40,151</u>
<b>Expenditures:</b>						
Personnel:						
Public safety						
Personnel services and related benefits	3,184,000	3,184,385	69,385	-	-	-
Operating activities	7,121,700	7,114,789	3,360	-	-	-
Operations and maintenance	3,489,000	3,990,380	89,385	-	-	-
Travel and other charges	3,000	3,400	3,500	-	-	-
Capital outlay	100,000	104,300	479,500	2,000,000	2,079,441	181,441
Total expenditures	<u>14,907,700</u>	<u>14,407,254</u>	<u>1,045,130</u>	<u>2,002,000</u>	<u>2,178,941</u>	<u>181,441</u>
Deficiency of revenues over expenditures	<u>11,662,228</u>	<u>11,157,377</u>	<u>1,013,483</u>	<u>1,963,500</u>	<u>2,074,790</u>	<u>141,290</u>
<b>Other financing uses:</b>						
Operating transfers out	-	100,000	100,000	1,000,000	1,000,000	1,000,000
Total other financing uses	-	100,000	100,000	1,000,000	1,000,000	1,000,000
Deficiency of revenues over expenditures and other uses	<u>11,662,228</u>	<u>11,257,377</u>	<u>1,113,483</u>	<u>2,963,500</u>	<u>3,074,790</u>	<u>1,101,440</u>
<b>Fund balance, beginning</b>	<u>1,400,000</u>	<u>1,400,000</u>	<u>-</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>	<u>\$ 0,000,000</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>	<u>\$ 0,000,000</u>

The accompanying notes are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH SHERIFF**  
**Lafayette, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**

**(1) Summary of Significant Accounting Policies**

As provided by Article V, Section 17 of the Louisiana Constitution of 1874, 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 removal, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, 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, apartment's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the St. John the Baptist Parish Sheriff Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Industry Audit Guide, *Guide of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

**A. Financial Reporting Entity**

For financial reporting purposes, the Sheriff includes all funds, account groups, 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 or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity, certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaFaire, Louisiana

Notes to Financial Statements (Continued)

parish school board, and other independently elected parish officials 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 parish sheriff.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises the assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent, and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows.

General Fund

The General Fund, as provided by Louisiana Revised Statute 21:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Debt Service Fund

This fund is used to account for the payment of general long-term debt, principal, interest and related costs of the Certificate of Indebtedness, series 1290.

Capital Projects Fund

The capital projects fund is used to account for the construction of a new jail facility. Construction on this facility was completed during the year ended June 30, 1997.

Agency Funds

The agency funds are used as depositories for civil action, cash bonds, loans, fees, et cetera.

AT. JOHN THE BAPTIST PARISH HERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Disbursements from these funds are made to various parish agencies, litigants in suits, at ceters, in the manner prescribed by law. The agency funds are custodial in nature insure equal distribution and to not involve measurement of results of operations.

The individual agency funds and their purposes are as follows:

Civil Fund - To account for funds held in connection with civil suits, sheriff's orders and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund - Article V, Section 27 of the Louisiana Constitution of 1874, 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.

Prison Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

Bond Fund - To account for the collection of bonds, fines, and costs and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

Community Relations Fund - To account for private donations used for scholarships and other activities of the high school students in the community that participate in the Parish Area Students Systematically Administering Savings Program.

Interagency Government Fund - To account for interagency grant receipts and disbursements.

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

ST. JOHN THE BAPTIST PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date reported. Intangible assets are not included in fixed assets. Interest costs are not capitalized. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

F. 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 relates to the timing of the measurements made, regardless of the measurement basis applied. The accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the Agency funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses 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 15. 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. All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are reported as expenditures at the time purchased.

ST. JOHN THE BAPTIST PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

8. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected on the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

9. Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

ST. JOHN THE BAPTIST PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

6. **Investments**

Under state law, the Sheriff may invest in United States Bonds, Treasury Notes, or Treasury Bills. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. The Sheriff had no investments, as defined herein, as June 30, 1997.

6. **Inventory**

The inventory is stated at cost, which is determined by the first-in, first-out method.

7. **Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These interfund receivables and payables are classified as "Due From Other Funds" and "Due to Other Funds" on the balance sheet.

7. **Vacation and Sick Leave**

Employees of the Sheriff's office earn from 4 to 13 days of vacation leave each year and from 4 to 20 days of sick leave each year. Vacation and sick leave in excess of 14 and 14 days, respectively, is forfeited on June 30 of each year. Vacation leave up to 14 days is paid upon termination, and sick leave earned by employees accumulates as stated above, but does not vest, and is forfeited upon termination or retirement.

As June 30, 1997, the Sheriff has accumulated and vested \$213,808 in vacation leave privileges required to be accrued in accordance with GASB Codification portion GNS. This amount has been recorded as a general long-term obligation since no portion of the leave privileges are expected to be paid from current resources.

8. **Fund Reserves**

Reserved fund balances represents portions of fund equity not appropriate for expenditures incurred for inventory and debt service.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

L. Encumbrances

Encumbrances accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

M. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative line presentation of prior year totals by fund type data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

N. Total columns on combined statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable in a consolidated. Interfund eliminations have not been made in the aggregation of this data.

(10) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal year fund 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 national banks having principal offices in Louisiana. At June 30, 1997, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$4,048,425.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlata, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the remaining book balances must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1997, are secured as follows:

Bank balances	\$4,900,000
Federal deposit insurance	\$ 187,000
Pledged securities (category 3)	3,880,000
Total secured deposits	\$8,967,000
Excess of secured deposits over bank balances	\$ 407,000

Although it appears that bank balances are totally secured, there was actually a deficiency of approximately \$107,000 at one bank, and an excess of approximately \$1,000,000 at the other bank.

Pledged securities in Category 3 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) securities, various states' statute impose a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

101 AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of St. John the Baptist Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's commissions and previous fund contributions.

ST. JOHN THE BAPTIST PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

All valorem taxes are collected and recorded in the year levied and billed. For the year ended June 30, 1997, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 20.50 mills on property with assessed valuations totaling \$144,428,378.

Total law enforcement taxes levied during 1997 were \$4,833,188. Taxes receivable in the General Fund at June 30, 1997, were \$7,761 and are included in due from governmental units and others.

181 Due from Other Governmental Units and Others

Accounts due from other governmental units and others at June 30, 1997, consist of the following:

	General Fund
Supplemental pay	\$ 31,870
Maintenance of prisoners	124,209
Parish reimbursement for salaries	51,840
Commissions on vehicle sales	30,800
Court attendance, civil fees, etc.	18,000
All valorem taxes and commissions	48,387
Federal grants	____32,120
	\$356,126

182 Changes in General Fixed Assets

A summary of changes in general fixed assets (land, notes, equipment, and construction in progress) follows:

	Amount	Decreased	Lost and Sold/Ret.	Construction in Progress	Total
Balance, June 30, 1996	\$ 477,541	41,881,141	\$ 144,470	\$ 1,287,120	\$ 4,899,130
Additions	347,308	91,154	4,718,381	3,125,120	8,241,120
Deletions	____1,550,433	____411,480	-	____11,778,380	____13,739,893
Balance, June 30, 1997	\$1,442,416	\$1,751,126	\$4,862,851	\$-	\$4,756,193

ST. JOHN THE BAPTIST PARISH SHERIFF  
LAFFACE, LOUISIANA

Notes to Financial Statements (Continued)

(6) Pension Plans

Plan Description: The St. John the Baptist Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the state of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 5124, Monroe, Louisiana 71201-5124.

Funding Policy: Plan members are required to contribute 8.7% of their annual covered salary and the St. John the Baptist Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.0% of annual covered payroll. The contribution requirements of plan members and the St. John the Baptist Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The St. John the Baptist Parish Sheriff's contributions to the retirement system for the years ended June 30, 1997, 1998 and 1999 were \$285,368, \$287,811 and \$214,182 respectively.

(7) Changes in Agency Fund Balances

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

	1997	1998	1999	2000	Change in Balance	Change in Balance
	Balance	Balance	Balance	Balance	Balance	Balance
Balance, June 30, 1996	\$ 25,774	\$ 275,170	\$ 28,424	\$ 284,268	\$1,248	\$
Additions	557,686	25,429,325	578,171	1,941,028	480	7,000
Subtractions	600,000	28,675,325	285,213	1,311,000	588	3,137
Balance, June 30, 1997	\$ 23,460	\$ 74,270	\$ 21,382	\$ 214,296	\$1,248	\$1,000

ST. JOHN THE BAPTIST PARISH SHERIFF  
 Office, Louisiana

Notes to Financial Statements (Continued)

04) Changes in General Long-Term Obligations

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

	<u>Local</u> <u>Revenue</u>	<u>Component of</u> <u>Revenue</u>
Long-term obligations payable at June 30, 1998	\$1,815,000	\$ 178,400
Additions	-	187,800
Debt service	<u>(1,248,000)</u>	<u>(100,500)</u>
Long-term obligations payable at June 30, 1999	\$ 567,000	\$ 265,700

Long-term debt at June 30, 1999 is comprised of the following:

\$1,815,000 1995 Certificate of Indebtedness due in annual installments of \$240,000 to \$48,000; interest rates of 6.00 percent to 8.25 percent; full maturity at September, 2005; secured by ad valorem tax revenues.

\$2,876,000

The annual requirements to amortize all debt outstanding at June 30, 1999, including interest payments of \$64,464 are as follows:

<u>Year Ending</u> <u>June 30</u>	
1999	\$ 178,400
2000	178,400
2001	171,870
2002	168,400
2003	168,400
2004 - 2005	<u>3,482,730</u>
Total	\$3,318,400

ST. JOHN THE BAPTIST PARISH SHERIFF  
 OFFICE, LOUISIANA

Notes to Financial Statements (Continued)

191 Liabilities and Claims

In June 30, 1997, the Sheriff is involved in several lawsuits claiming damages. However, insurance coverage should be adequate to cover any monetary damages.

192 Lease Obligations

In December of 1991, the Sheriff entered into an operating lease agreement for the lease of office space to house the Detention. This lease is for an initial term of 3 years at a monthly payment of approximately \$21. The minimum lease payments are as follows:

1997	\$ 4,730
1998	4,730
1999	3,510
Total	\$12,970

193 Self-Insurance Plan

In July, 1995, the Sheriff established a self-insurance health plan to account for and finance its uninsured risk of loss which is administered by Risk Management, Inc. Under this plan, the Lamer Life Insurance Co. agreed to reimburse the Sheriff for specific incurred claims related to any non-covered employee or dependent which exceeds the retention by the Sheriff which is \$25,000. Lamer Life Insurance Co. has agreed to reimburse the Sheriff for aggregate incurred claims during the period of insurance, less any amounts paid with respect to the specific incurred claims, according to \$65,975.

Changes in the claims liability amounts are as follows:

	Balance at Beginning of Fiscal Year	Claims and Changes in Reserve	Payments and Claims	Balance at Fiscal Year-End
Group				
Hospitalization				
1995-1996	-	347,243	443,366	44,064
1996-1997	44,064	1,895,562	948,729	49,897

ST. JOHN THE BAPTIST PARISH SHERIFF  
Lafayette, Louisiana

Notes To Financial Statements (Continued)

Claims payable for group hospitalization of \$47,817 at June 30, 1997 was determined as follows:

	Amount
1. Claims incurred prior to June 30, 1997 and paid as of September 30, 1997	\$ 83,348
2. Claims incurred prior to June 30, 1997 and unpaid as September 30, 1997	27,943
3. Provision for claims incurred but not reported	9,206
4. Reimbursement due from reinsurance	<u>128,879</u>
Total claims payable	\$ 87,917

The provision for claims incurred but not reported of 28,204 was calculated utilizing actuarial information.

1121 Risk Management

The Sheriff is exposed to risks of loss in the areas of health care, general and auto liability, property hazards, and workers' compensation. Health care risk is handled by a self-insurance health plan (see Note 11). The other risks are handled by purchasing commercial insurance. There have been no significant reductions in these insurance coverages during the current fiscal year.

1140 Contingency

As June 30, 1997, the Sheriff's office was the subject of an internal investigation surrounding the possibility of misappropriation of funds. The outcome at this time is uncertain and therefore, no liability has been recorded on the financial statements.

#### SUPPLEMENTAL INFORMATION

GENERAL FUND

By account for resources traditionally associated with governments which are not required to be accounted for in another fund.

**ST. JOHN THE BAPTIST PARISH ENERGY**  
 Lakeview, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 2007 and 2006

	2007	2006
<b>ASSETS</b>		
Cash	\$ 33,147	\$ 3,000
Interest-bearing deposits	3,300,000	4,500,000
Accrued interest receivable	27,812	42,000
Due from governmental units and others	300,112	073,300
Inventory	6,373	3,000
Total assets	\$3,977,544	\$4,621,300
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 75,000	\$ 43,000
Estimated claims payable	87,217	64,000
Other accrued liabilities	100,200	300,000
Total liabilities	262,417	407,000
<b>Fund balance:</b>		
Encumbered for inventory	6,373	3,000
Unreserved, undesignated	3,613,625	4,181,300
Total fund balance	3,620,000	4,184,300
TOTAL LIABILITIES AND FUND BALANCE	\$3,977,544	\$4,609,400

**M. JONAS BAPTIST FOUNDATION**  
 Lebanon, Louisiana  
 (Incorporated)

**Statement of Expenditures (prepared to Budget (GAAP Basis))**  
 Year ended June 30, 1991  
 With Comparative Actual Accounts for Year Ended June 30, 1990

	1990		1991	
	Budget	Actual	Budget - Unencumbered	1990 Actual
<b>Current:</b>				
<b>Public safety -</b>				
<b>Personnel services and related benefits:</b>				
Security guards	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Supplies (paper, etc)	1,700,000	1,663,800	370,121	4,480,175
Other supplies	-	7,709	(7,709)	87,500
Travel and payroll taxes	400,000	400,100	1000	187,100
Security's expense allowance	4,000	4,100	-	4,000
<b>Total personal services and related benefits:</b>	<b>2,149,000</b>	<b>2,119,909</b>	<b>362,391</b>	<b>5,797,775</b>
<b>Operating services:</b>				
Reparations for maintenance	50,000	50,750	(750)	600,110
Auto maintenance	170,000	167,400	2,600	181,100
Other liability insurance	181,000	181,000	-	180,100
<b>Total operating services</b>	<b>301,000</b>	<b>299,150</b>	<b>2,850</b>	<b>841,310</b>
<b>Equipment and maintenance:</b>				
Auto fuel and oil	100,000	173,500	(73,500)	747,800
Auto maintenance	100,000	90,500	9,500	790,000
Supplies and other, supplies, etc.	100,000	170,000	(70,000)	14,100
Office supplies and expenses	60,000	57,000	3,000	80,100
Computer maintenance & software	20,000	70,100	(50,100)	110,100
Telephone and utilities	80,000	80,100	(100)	40,000
Books	30,000	24,500	5,500	20,100
Printing, binding and maintenance	100,000	80,100	19,900	100,100
Other professional fees	50,000	70,000	(20,000)	40,000
Contract, travel agency expense	40,000	70,000	(30,000)	20,000
Office	80,000	70,000	10,000	20,000
Liability settlements	-	-	-	70,000
Other	50,000	40,000	10,000	80,000
<b>Total equipment and maintenance</b>	<b>1,180,000</b>	<b>1,206,000</b>	<b>(26,000)</b>	<b>800,000</b>
<b>Travel and other charges:</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>6,000</b>
<b>Capital outlay:</b>				
Auto	400,000	300,000	100,000	200,000
Books	10,000	10,000	-	10,000
Office equipment	5,000	17,000	(12,000)	10,100
Office equipment	40,000	20,000	20,000	40,000
Equipment	4,000	4,000	-	80,000
<b>Total capital outlay</b>	<b>459,000</b>	<b>351,000</b>	<b>108,000</b>	<b>340,100</b>
<b>Total expenditures</b>	<b>\$6,095,000</b>	<b>\$6,094,059</b>	<b>\$ 950</b>	<b>\$7,444,885</b>

INTERNAL CONTROL AND COMPLIANCE

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

C. Champagne, CPA  
K. Slaven, CPA  
M. Rainey, CPA  
K. Slaven, CPA  
K. Slaven, CPA

P. Champagne, CPA  
K. Slaven, CPA  
K. Slaven, CPA  
K. Slaven, CPA  
K. Slaven, CPA

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

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The Honorable Wayne COMON  
Et. John the Baptist Parish Sheriff in  
His Official Role Collector  
Lafayette, Louisiana

We have audited the financial statements of the Et. John the Baptist Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 12, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Et. John the Baptist Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

**Noncompliance with Louisiana Fiscal Agency and Cash Management Law**

**Finding:**

The Et. John the Baptist Parish Sheriff did not comply with Louisiana Revised Statutes (LSA-R.S.) 59:1309. This statute states that the amount of funds on deposit at financial institutions must, at all times, be one hundred percent covered. The Sheriff had inadequate covering at one financial institution at June 30, 1997 in the approximate amount of \$187,808.

**Recommendation:**

The Sheriff should have procedures in place that ensure that deposits are adequately secured at all times.

**Response:**

The Sheriff intends to ensure that deposits are adequately secured at all times.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the St. John the Baptist Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 St. John the Baptist Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described below.

**Inadequate Segregation of Accounting Functions**

**Finding:**

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

**Recommendation:**

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

**Response:**

No response is considered necessary.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. The 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 to be material weaknesses. We believe the reportable condition described above is a material weakness.

This report is intended for the information of the management. However, this report is a matter of public record and its distribution is not limited.

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
September 12, 2007