

**UNIVERSITY MICRO FILMS**  
**SERIALS ACQUISITION**  
**Continental Trail - All serials from the current period**  
**Jan 15, 1977**

	Continental Trail		University Microfilms		Continental Trail		Totals	
	Serials	Serials	Serials	Serials	Serials	Serials	Serials	Serials
books and charge reports								
reprints								
microfilm								
for the other governments/units								
for the other funds								
Account charges								
Project expenses								
artifacts, equipment and other								
amount to be provided for retirement of general ledger								
with 10/1/76								
	1,127,125	0	1,046,487	0	0	0	1,046,487	1,127,125
	2,481,754						2,481,754	4,908,879
	264,427						264,427	559,356
								191,214
								11,779
	11,779						11,779	23,021
	162,000				51,076,419		51,076,419	71,271,249
						2,481,754	2,481,754	4,871,422
	10,118,487	0	1,046,487				11,164,974	12,211,458



**PLANNED AREA DISTRICT**  
**Pointe-A-La-Paquette, Louisiana**

Condensed statement of revenues, expenditures, and changes in fund balances -  
 All governmental fund types  
 Year ended June 30, 1997

	General	Capital Projects	Totals	
			Dissemination (Only)	
			1997	1996
<b>REVENUES:</b>				
Taxes	\$ 4,369,181	\$ -	\$ 4,369,181	\$ 3,959,917
Intergovernmental	2,264,000	-	2,264,000	1,182,800
Fees, charges, and commissions for services	1,031,793	-	1,031,793	998,757
Interest income	113,265	232	113,497	189,983
Miscellaneous	512,781	-	512,781	499,468
<b>Total revenues</b>	<u>10,291,020</u>	<u>232</u>	<u>10,291,252</u>	<u>6,730,865</u>
<b>Expenditures:</b>				
CURRENT -				
Public safety:				
Personnel services and related benefits	4,427,896	-	4,427,896	4,286,525
Operating services	1,455,861	-	1,455,861	1,387,878
Operations and maintenance	2,465,699	-	2,465,697	1,249,803
TRIPS	28,874	-	28,874	6,827
DEA OFFICE	2,182,723	-	2,182,723	1,288,388
Capital outlay	438,868	264,868	703,736	5,221,515
<b>Total expenditures</b>	<u>13,000,119</u>	<u>264,868</u>	<u>13,264,987</u>	<u>12,930,841</u>
Excess (deficiency) of revenues over expenditures				
	488,901	(104,636)	384,265	14,415,481
Fund balances, beginning	<u>2,206,700</u>	<u>264,232</u>	<u>2,470,932</u>	<u>6,516,873</u>
Fund balances, ending	\$ 2,695,601	\$ -	\$ 2,695,601	\$ 2,141,364

The accompanying notes are an integral part of this statement.

PLANNING AND FOR EXPENSE  
 FUND - CAPITAL PROJECTS, LOCALITIES

Financial Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget 2007 (2011) and Actual  
 General and Capital Projects Fund  
 Year ended June 30, 2007

	General Fund			Capital Projects Fund		
	Budget	Actual	Variance - Favorable/Unfavorable	Budget	Actual	Variance - Favorable/Unfavorable
<b>Revenues</b>						
All sources shown	\$6,265,000	\$ 5,502,371	\$ 762,629	\$ -	\$ -	\$ -
Intergovernmental revenue -						
Federal grants	275,000	293,286	(18,286)	-	-	-
Payments in lieu of taxes	1,532,000	1,522,400	9,600	-	-	-
State financial sharing grant	204,712	204,708	4	-	-	-
State intergovernmental pay	350,000	351,471	(1,471)	-	-	-
State grants	16,000	17,293	(1,293)	-	-	-
Fees, charges, and						
contract sales for services -						
Drill and related fees	444,144	444,304	(160)	-	-	-
Fuel oil subsidies	6,000	7,800	(1,800)	-	-	-
renting and leasing of						
equipment	100,000	100,178	(178)	-	-	-
storage fees	10,000	17,000	(7,000)	-	-	-
interest income	100,000	110,100	(10,100)	1,000	321	(1,779)
Miscellaneous -						
contractual	70,000	76,444	(6,444)	-	-	-
value added tax	170,000	170,400	(400)	-	-	-
other	141,000	160,247	(19,247)	-	-	-
Total revenues	1,360,746	1,378,756	(18,010)	1,000	321	(1,779)
<b>Expenditures</b>						
Current -						
Public safety						
Personal services and						
retired benefits	1,400,000	1,433,800	(33,800)	-	-	-
operating services	1,360,000	1,400,000	(40,000)	-	-	-
operations and						
maintenance	1,430,000	1,660,400	(230,400)	-	-	-
travel	50,000	50,000	-	-	-	-
other services	1,190,000	1,160,000	30,000	-	-	-
Total current	4,430,000	4,614,200	(184,200)	-	-	-
Major capital items	1,000,000	1,000,000	-	100,000	100,000	-
Total capital items	1,000,000	1,000,000	-	100,000	100,000	-
Change (decrease) of						
reserves over						
expenditures	500,000	491,470	8,530	(100,000)	(100,000)	0.00
Total payments, including	1,500,000	1,591,470	(91,470)	100,000	100,000	-
Fund balances, ending	\$4,765,000	\$ 3,910,901	\$ 854,099	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH SHERIFF  
Pointe-A-la-Pêche, Louisiana

Notes to Financial Statements

111 Summary of significant accounting policies

As provided by Article V, Section 27 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 executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, 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 jurisdiction 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, fines, costs, and local fortresses imposed by the district court.

The accounting and reporting policies of the Plaquemine Parish Sheriff Sheriff's Office 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 Program

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

PLAQUEMINE PARISH SHERIFF  
Bossier-à-la-Ronde, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

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, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the 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 comprise 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 used 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 18:442, 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, minor 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.

Capital Projects Fund

The capital projects fund was established during fiscal year ended June 30, 1984. This fund is used to account for the construction, improvements, enlargements and maintenance of the jail facility as well as other capital expenses and operations of the Sheriff's Office. The fund was liquidated during year ended June 30, 1987.

PLACEMENTS UNDER SHERRIFF  
POLICE-A-la-Parole, Louisiana

Notes to Financial Statements Continued

Agency Funds

The agency funds are used as depositories for civil suits, writs bonds, loans, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The individual agency funds used by the sheriff for the year ended June 30, 1977 are as follows:

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

Tax Collector Fund - Article V, Section 23 of the Louisiana Constitution of 1944, 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.

Installment Fines Fund - To account for the collection of fines paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

Bonds and Fines 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.

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

C. Special 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.

PLACEMINED WATER SHERIFF  
P.O. Box 100, Placemin, 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. Estimated amounts are immaterial in relation to total fixed assets. Infrastructure contracts, sidewalks, etc. expenditures are not incurred by the Sheriff. Interest costs are not capitalized as they relate to fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, net 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.

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 relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose 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. Under the modified accrual basis of accounting, revenues are recognized when measurable and available, when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

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



PLAQUEMINES POLICE DEPARTMENT  
POLICE-A-LA-MERLE, LOUISIANA

Notes to Financial Statements (Continued)

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

Interest on interest-bearing deposits is recorded as revenues when earned. Substantially 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 regarded as expenditures at the time purchased.

**Other Financing Sources**

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

**K. Budget and Subsidiary Accounting**

The Sheriff follows these procedures in establishing the budgetary data reflected in 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.

BLACKPINKER PARISH SHERIFF  
Ponchartraine, Louisiana

Notes to Financial Statements (Continued)

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.
- F. Cash and Interest-Bearing Deposits**
- Interest-bearing deposits are stated at cost, which approximates market.
- G. Investments**
- Under state law, the Sheriff may invest in obligations of the United States government. Investments are stated at cost.
- H. Short-Term Interfund Receivables/Payables**
- During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

PLAQUEMINE PARISH SHERIFF  
Bourne-A-la-Marche, Louisiana

Notes to Financial Statements (continued)

1. Vacation and Sick Leave

Employees of the Sheriff's office earn from 5 to 10 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. Additional sick leave is allowed at the discretion of the Sheriff. As June 30, 1987, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

2. Fund Balances

Reserved fund balances represent portions of fund equity not appropriate for expenditures reserved for debt service and prepaid expenses.

3. MEMORANDUMS

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of money 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.

4. 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 (i.e., 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.

SHARIFIANE BAKIR SHARIF  
FOUNDER & Co-Partner, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

8. 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 to a consolidation. 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 agent bank organized under the laws of the state of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits at state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1993, the Sheriff has cash and interest-bearing deposits (bank balances) totaling \$99,491.

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances must be covered 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) as June 30, 1993, are accrued as follows:

Bank balances	\$9,127,000
Federal deposit insurance	\$ 304,079
Pledged securities (category 3)	<u>1,059,411</u>
Total Federal insurance and pledged securities	\$9,490,490

PLACEMORE PARISH SHERIFF  
NOTICE-A-La-Heure, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statutes 19:1249 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

13) INVESTMENTS

At June 30, 1997 the Sheriff had \$3,493,796 invested in the Louisiana Asset Management Fund (LAMP). LAMP is a competitive endeavor which allows public entities to pool funds for investment purposes. LAMP maintains its investments in securities that are issued or otherwise backed by the U. S. Treasury or the government of the United States. Because of the safety of these investments, these investments take exception to state law regarding security of federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of these investments approximates carrying value at June 30, 1997.

14) 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 October and are actually billed to the taxpayers by the Sheriff in November. 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 Plaquemine Parish and are collected by the Sheriff. The taxes are credited to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted 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 15.87 mills on property with assessed valuations totaling \$49,200,870.

**PLAQUEMINE PARISH SHERIFF**  
**POINTE-A-La-Hache, Louisiana**

**Notes to Financial Statements (Continued)**

TOTAL law enforcement loans levied during 1997 were \$4,826,000. There were no taxes receivable in the General Fund as June 30, 1997.

**64) Due From Other Governmental Units**

Amounts due from other governmental units as June 30, 1997, consist of the following:

Maintenance of prisoners - parish and state	\$ 73,364
Commissions on seizures	35,317
Federal grants	35,324
Parish reimbursements for jail expenditures	18,140
Commissions on video poker	11,458
Commissions on films	8,418
Subsistence	4,399
State grants	<u>4,000</u>
	<u>\$204,400</u>
	*****

**65) Changes in General Fixed Assets**

A summary of changes in general fixed assets (vehicles, office furniture and equipment) follows:

Balance, June 30, 1996	\$14,018,844
Additions	484,381
Reductions	<u>(718,388)</u>
Balance, June 30, 1997	<u>\$14,684,837</u>
	*****

**67) Changes in Long-Term Debt**

The following is a summary of long-term debt transactions of the Sheriff for the year ended June 30, 1997:

Debt payable, June 30, 1996	\$6,718,000
Debt assumed	-
Debt received	<u>(120,000)</u>
Debt payable, June 30, 1997	<u>\$6,598,000</u>
	*****

**PLAQUEMINE PARISH SHERIFF**  
**PO BOX 8-LS-SHERIFF, LOUISIANA**

**Notes to Financial Statements (Continued)**

Long-term debt at June 30, 1997 is comprised of the following:

40,000,000 1993 Certificates of Indebtedness Due in Normal Installments of \$700,000 to \$1,100,000 ; interest rates of 5.25 percent to 5.10 percent; full maturity at March, 2040.	\$1,890,000
	*****

The annual requirements to service all debt outstanding as of June 30, 1997, including interest payments of \$1,052,997 are as follows:

1998	\$1,145,390
1999	1,148,300
2000	1,152,480
2001	1,158,360
2002	1,164,360
2003	1,168,610
	*****
<b>Total</b>	<b>\$6,837,997</b>
	*****

**181 Pension Plan**

**Plan Description:** The Plaquemine Parish Sheriff contributes to the Sheriff's Pension and Relief Fund, a non-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 an Revised Statute 18:2873 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 3243, MONROE, LA 70133-0324.

**Funding Policy:** Plan members are required to contribute 8.7% of their annual covered salary and the Plaquemine Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 8.8% of annual covered payroll. The contribution requirements of plan members and the Plaquemine Parish Sheriff are estimated and may be amended by the Sheriff's Pension and Relief Fund. The Plaquemine Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1997, 1998 and 1999 were \$482,500, \$497,961 and \$100,170, respectively.

FRANCIS AND JAMES SHERIFF  
POLICE-A-La-Mode, Inc. Officers

Notes to Financial Statements (Continued)

18) postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its 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. These benefits for the seven retirees and similar benefits for 217 active employees are provided through a self-insurance plan. The Sheriff recognizes the cost of providing the benefits for retirees as an expenditure when the monthly premiums are due. For the year ended June 30, 1997 the amount of retiree benefit expenditures less of participant contributions of \$42,180 approximated \$48,880.

19) 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 which is explained in the following paragraphs. The other risks are handled by purchasing commercial insurance. There have been no significant reductions in this insurance coverage during the current fiscal year.

The Sheriff established a limited risk management program for group hospitalization insurance. The Sheriff hired Risk Management, Inc. as administrator for this program. This plan provides employee health benefits up to a maximum of \$1,000,000 per employee in a lifetime. The Sheriff purchases commercial insurance for individual claims in excess of \$50,000.

The General Fund of the Sheriff recognizes the assets, liabilities, revenues and expenditures of the group hospitalization insurance plan. The claims liability of \$112,128 reported in the Fund at June 30, 1997, is based on the loss that is probable to have existed at the date of the financial statements and the amount of the loss that can be reasonably estimated. The Sheriff currently does not discount its claims liabilities.



**FLAGSHIP LIFE RECEIPT**  
**11115-B-La-Sache, Louisiana**

Notes to Financial Statements (Continued)

A reconciliation of changes in liabilities as they relate to the group health insurance plan is as follows:

	Balance at Beginning of Fiscal Year	Claims and Changes in Estimation	Benefits Payments and Claims	Balance at Fiscal Year-End
Group hospitalization				
1986-1986	\$181,876	715,345	(785,345)	111,876
1986-1987	\$132,438	708,170	(718,515)	\$112,093

Claims payable for group hospitalization of \$112,194 at June 30, 1987 was determined as follows:

1. Claims incurred prior to June 30, 1987 and paid subsequently	\$ -
a. June 30, 1987 claims payment checks held as of June 30, 1987	-
b. Paid as of September 30, 1987	86,474
2. Provision for claims incurred but not reported	25,720
Total claims payable	\$112,194

The provision for claims incurred but not reported of \$19,149 was calculated utilizing historical information.

Also included in the claims payable account at June 30, 1987 is an amount of \$88,889 for potential contingencies. See Note (12) for more information.

**PLACEMORNE PARISH SHERIFF**  
**Poincane-La-Platte, Louisiana**

**Notes to Financial Statements (Continued)**

**1313 Changes in Agency Fund Balances**

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

	1988				Prison Income Fund
	CIVIL Fund	THE COOLIDGE Fund	Installment Bonds and Crown Fund	State Fund	
Balance, June 30, 1986	\$ 814,893	\$ 200,180	\$ 80,817	\$ 342,353	\$ 1,748
Additions	1,848,892	23,828,618	14,895	457,896	70,380
Subtractions	(1,893,322)	(24,942,454)	(38,320)	(258,217)	(81,321)
Balance, June 30, 1987	\$ 870,463	\$ 28,874	\$147,392	\$ 446,032	\$ 18,785

**1314 Litigation and Claims**

At June 30, 1987, the Sheriff is involved in several lawsuits claiming damages. The liability recorded on the balance sheet on the amount of \$112,324, consists of \$112,324 for estimated claims payable for group hospitalization 1986 State 11551 and \$200,000 for the estimated amount. The Sheriff may be required to pay no assets and outstanding claims resulting from the incarceration of a prisoner insurance carrier as well as several pending lawsuits. In the opinion of the Sheriff, resolution of all other lawsuits would not exceed insurance coverage and therefore, no liability has been recorded.

**1315 Noncompliance With Louisiana Local Government Budget Act**

The following individual fund's actual revenues were deficient when compared with budgeted revenues by greater than five (5) percent as follows:

	Actual	Actual	Defavorable Variance	Percent
Capital Projects Fund: Jail Construction	\$1,408	\$371	\$1779	17.88%

PLAQUEMINE PARISH Sheriff  
Pointe à la Pêche, Louisiana

Notes to Financial Statements (Continued)

11. Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Plaquemine Parish Council. These expenditures are not included in the accompanying financial statements.

#### SUPPLEMENTAL INFORMATION

GENERAL FUND

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

PLAQUEMINS PARISH Sheriff  
 POLICE-A la-Parole, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 1997 and 1998

	<u>1997</u>	<u>1998</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 327,340	\$ 303,138
Investments	2,483,180	2,814,868
Receivables:		
due from other governmental units	988,487	86,024
due from other funds	-	389,419
other	11,174	29,832
Unpaid insurance	<u>148,820</u>	<u>        </u>
<b>Total assets</b>	<b>\$3,178,481</b>	<b>\$3,440,151</b>
	<u>                    </u>	<u>                    </u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 147,585	\$ 182,833
Claims payable	313,338	329,479
Unfunded revenue	52,868	-
Due to employees	<u>58,130</u>	<u>38,826</u>
<b>Total liabilities</b>	<b><u>571,921</u></b>	<b><u>551,138</u></b>
<b>Fund Balance:</b>		
Fund balance - reserved	317,484	388,388
Unreserved, undesignated	<u>2,315,986</u>	<u>2,792,389</u>
<b>Total fund balance</b>	<b><u>2,633,470</u></b>	<b><u>2,335,387</u></b>
<b>Total liabilities and fund balance</b>	<b>33,276,493</b>	<b>33,448,152</b>
	<u>                    </u>	<u>                    </u>

**PublicHealth Field No. 101**  
**Performance Study, Guidelines**  
**General Fund**

Statement of reported costs compared to Budget 1988 and to  
 prior years and 1987  
 with comparative actual amounts for year ended June 30, 1988

	1987		Variance - Favorable	1988 Actual
	Budget	Actual		
<b>Current</b>				
<b>Public Health</b>				
Personnel services and related benefits	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Man 197% salary	1,000,000	1,023,899	23,899	1,023,899
Retiree and payroll taxes	179,700	182,686	2,986	182,686
Man 197% regular allowance	6,000	6,000	-	6,000
Total personnel services and related benefits	1,225,700	1,252,585	26,885	1,252,585
<b>Operating services</b>				
Hospitalization insurance	125,000	125,405	405	125,405
Hospitalization reimbursement/allow. for life insurance	90,000	101,917	11,917	111,917
Auto insurance	157,000	175,700	18,700	175,700
Employee liability insurance	700,000	779,500	79,500	779,500
Other 1987 life insurance	180,000	170,000	10,000	170,000
Total operating services	1,272,000	1,352,527	80,527	1,352,527
<b>Operations and maintenance</b>				
Gas fuel and oil	770,000	890,517	120,517	890,517
Gas maintenance	777,000	878,875	101,875	878,875
Supply and services, supplies, etc.	155,000	155,900	900	155,900
Office supplies and expenses	17,000	18,701	1,701	18,701
Revised 1987 equipment	-	4,184	4,184	4,184
Two 1987 equipment	-	4,878	4,878	4,878
1987 materials	-	911	911	911
Project expense	-	9,180	9,180	9,180
Community services	1,000	1,100	1,100	1,100
Leases, rentals and utilities	25,000	26,774	1,774	26,774
Utilities	70,000	82,928	12,928	-
Commuting	-	18,000	18,000	-
Advertising	-	10,700	10,700	8,700
Traveling expense	-	1,701	1,701	1,701
Tel expense	80,000	87,101	7,101	87,101
Books	27,700	28,881	1,181	28,881
Printer's binding and maintenance	200,000	228,881	28,881	228,881
Legal fees	27,000	28,110	1,110	28,110
Other professional fees	50,000	70,184	20,184	47,870
Contracted computerized expenses	1,000	18,180	17,180	20,870
Equipment maintenance	100,000	100,000	-	84,870
Wasteless fees	50,000	44,187	5,813	34,870
Maintenance items	70,000	70,000	-	11,180
Revised 1987	-	-	-	7,000
Revised 1987	-	26,100	26,100	-
Revised 1987	-	18,000	18,000	-
Other	80,100	80,100	-	81,870
Total operations and maintenance	1,888,800	1,888,800	-	1,888,800
<b>Total</b>	<b>3,114,500</b>	<b>3,141,385</b>	<b>26,885</b>	<b>3,141,385</b>

Event 10/8/88

PLANNED: Full 1st Year-1st  
 Public Leasing, Leasing  
 General Fund

Statement of Capital Funds Expended to Budget's CBAP 844 1st (1987-1988)  
 Year ended June 30, 1987  
 with comparative actual amounts for Year ended June 30, 1986

	1987		Increase - Decrease - Difference-1986	1986 Actual
	Budget	Actual		
<b>Debt service:</b>				
Principal	\$ 375,000	\$ 375,000	\$ -	\$ 375,000
Interest	124,000	117,000	(7,000)	117,000
<b>Total debt service</b>	<u>509,000</u>	<u>492,000</u>	<u>(17,000)</u>	<u>492,000</u>
<b>Capital outlay:</b>				
Infrastructure	127,000	126,400	(600)	127,000
Equipment	111,000	93,400	(17,600)	93,400
Buildings	-	-	-	-
<b>Total capital outlay</b>	<u>238,000</u>	<u>219,800</u>	<u>(18,200)</u>	<u>219,800</u>
<b>Total expenditures</b>	<u>\$ 747,000</u>	<u>\$ 711,800</u>	<u>\$ 35,200</u>	<u>\$ 711,800</u>



## INTERNAL CONTROL AND COMPLIANCE

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1100 West 10th St.  
Anchorage, Alaska 99501  
Phone: 415-551-1000  
Fax: 415-551-1001  
www.kcsr.com

1100 West 10th St.  
Anchorage, Alaska 99501  
Phone: 415-551-1000  
Fax: 415-551-1001  
www.kcsr.com

## 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

1100 West 10th St.  
Anchorage, Alaska 99501  
Phone: 415-551-1000  
Fax: 415-551-1001  
www.kcsr.com

1100 West 10th St.  
Anchorage, Alaska 99501  
Phone: 415-551-1000  
Fax: 415-551-1001  
www.kcsr.com

1100 West 10th St.  
Anchorage, Alaska 99501  
Phone: 415-551-1000  
Fax: 415-551-1001  
www.kcsr.com

The Honorable Irvin F. Single, Jr.  
Piquemore Parish Sheriff  
P.O. Box 8-10-10000, Kodiak, AK

We have audited the financial statements of Piquemore Parish Sheriff's Office for the year ended June 30, 1997, and have issued our report thereon dated October 9, 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

In part of obtaining reasonable assurance about whether Piquemore 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 no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of noncompliance that we have reported to the management of Piquemore Parish Sheriff in a separate letter dated October 9, 1997.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Piquemore 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 Piquemore Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions noted in described helps.

1100 West 10th St.  
Anchorage, Alaska 99501  
Phone: 415-551-1000  
Fax: 415-551-1001  
www.kcsr.com

Indicate Impairment 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 amounts 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. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses 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. We also noted other matters involving the internal control over financial reporting that we have reported to the management of Evangeline Parish Sheriff in a separate letter dated October 9, 1997.

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

Natchitoches, Louisiana  
October 9, 1997

OFFICIAL  
FILE COPY  
DO NOT REMOVE

When receiving  
copies, both the  
copy and PLATE  
MAY be FILED

**PLAQUEMINES PARISH SHERIFF**  
Ponca-A-La-Hache, Louisiana

**Financial Report**

**Year Ended June 30, 1987**

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

Release Date JAN 27 1988

PLAQUEMINES PARISH SHERIFF  
Ponca-A-La-Hache, Louisiana  
JAN 27 1988

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

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Phone: 847-3333  
Fax: 847-3333

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Phone: 847-3333  
Fax: 847-3333

**MANAGEMENT LETTER**

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Phone: 847-3333  
Fax: 847-3333

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Phone: 847-3333  
Fax: 847-3333

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Phone: 847-3333  
Fax: 847-3333

The Honorable Irvin F. Knight, Jr.,  
Plaquemine Parish Sheriff  
PO BOX 2-14-1400, Louisiana

During our audit of the general purpose financial statements of the Plaquemine Parish Sheriff as of and for the year ended June 30, 2000, we noted certain areas in which improvements may be desirable.

- (1) Property taxes should be collected within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2028.
- (2) Regarding all agency funds, the following should be done:
  - a. All bank accounts should be reconciled monthly.
  - b. The subsidiaries for each fund should be maintained and reconciled to the cash balance monthly.
- (3) Regarding the Inmate Funds:
  - a. When monies are deposited in inmates' accounts, the envelopes used should be filled out completely to include the inmate's name, amount of the deposit, date, jailer's name, and both the jailer's and inmate's signatures.
  - b. When envelopes are removed from the safe, money counted, returned into the computer, and deposit slips filled out, two people should count the money and sign the deposit slip.
- (4) Regarding the General Fund, all cash accounts should be reconciled on a monthly basis.

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

*Kolder, Champagne, Slaven & Rainey, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
October 9, 2000

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Phone: 847-3333  
Fax: 847-3333

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (CONDENSED STATEMENTS - OVERVIEW)	
Combined Balance Sheet - all fund types and account groups	4-5
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	6
Combined statement of revenues, expenditures, and changes in fund balances - budget (BAP) basis and actual - general and capital projects fund	7
NOTES to Financial Statements	8-20
DEVELOPMENTAL INFORMATION	
GENERAL FUND:	
COMPARING Balance Sheet	25
STATEMENT of Expenditures compared to budget (BAP) basis	26-27
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Compliance and on INTERNAL CONTROL OVER Financial Reporting Based on an Audit of Financial Statements Performed in accordance with <u>Government Auditing Standards</u>	28-34

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CHARTERED ACCOUNTANTS

1100 Westheimer Drive  
Suite 1000 Westchase  
Houston, Texas 77060  
Phone 281.416.1000

1100 Westheimer Drive  
Suite 1000 Westchase  
Houston, Texas 77060  
Phone 281.416.1000  
Fax 281.416.1000

1100 Westheimer Drive  
Suite 1000 Westchase  
Houston, Texas 77060  
Phone 281.416.1000  
Fax 281.416.1000

1100 Westheimer Drive  
Suite 1000 Westchase  
Houston, Texas 77060  
Phone 281.416.1000  
Fax 281.416.1000

1100 Westheimer Drive  
Suite 1000 Westchase  
Houston, Texas 77060  
Phone 281.416.1000  
Fax 281.416.1000

## INDEPENDENT AUDITOR'S REPORT

The Honorable Ervin F. Riegler, Jr.  
Plaquemine Parish Sheriff  
P.O. Box 100  
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Plaquemine Parish Sheriff as of and for the year ended June 30, 2007, as listed in the table of contents. These general purpose financial statements are the responsibility of the Plaquemine 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. Those 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 aspects, the financial position of the Plaquemine Parish Sheriff, as of June 30, 2007, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 5, 2007 on our consideration of the Plaquemine Parish Sheriff's internal control over financial reporting and the tests of its compliance with certain provisions of laws and regulations.

**REPORT OF  
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CHARTERED ACCOUNTANTS**

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 Plaquemine 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 aspects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes and taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Plaquemine Parish Sheriff.

*Rolder, Champagne, Maren & Rainey, LLC*

Certified Public Accountants

Lafayette, Louisiana  
October 9, 2007



GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)