

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Immediate Segregation of Accounting Functions

Finding:

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

Recommendation:

Based upon the size of the administrative office and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above to be a material weakness.

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

Kohler, Champagne, Slaven & Rabung, LLC
Certified Public Accountants

Lafayette, Louisiana
September 3, 2009

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

1. State Street Office
Bossier Parish Sheriff's Office
Bossier Parish Office
1000 Highway 1075
Bossier Parish Office
Bossier Parish Office
2. Bayou Country Office
Bossier Parish Office
3. Lake Charles Office
4. Lake Charles Office
5. Lake Charles Office
6. Lake Charles Office

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURED BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
SECURITY AUDITING STANDARDS**

REPORT OF THE
INDEPENDENT AUDITOR
ON THE INTERNAL CONTROL
STRUCTURED BASED ON AN
AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE
WITH SECURITY AUDITING
STANDARDS

The Honorable Freddie B. Pierre, Sr.
Iberville Parish Sheriff
Bossier Parish, Louisiana

We have audited the general purpose financial statements of the Iberville Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 2, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Comptroller 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.

The Iberville Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perfection of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audits of the general purpose financial statements of the Iberville Parish Sheriff for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk 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 structure. Accordingly, we do not express such an opinion.

REPORT OF THE
INDEPENDENT AUDITOR
ON THE INTERNAL CONTROL
STRUCTURED BASED ON AN
AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS

INTERNAL CONTROL AND COMPLIANCE

INDUSTRIAL PUBLIC SERVICE
 MONROE, Louisiana

Comparative Statement of General Long-Term Debt
 June 30, 1937 and 1936

	1937	1936
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS		
Amount available in debt service fund for debt retirement	\$ 36,131	\$ 49,200
Amount to be provided for retirement of general long-term obligation	1,338,888	1,338,900
Total available and to be provided	\$1,005,000	\$1,348,100
GENERAL LONG-TERM DEBT PAYABLE		
Certification of indebtedness payable	\$1,005,000	\$1,348,100

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unamortized principal amounts on general long-term debt expected to be financed from General Fund revenues. Payment of maturing certificates of indebtedness, including interest, are accounted for in the GDCI Service Fund.

GENERAL PURPOSE BUDGET
Plantville, Missouri
Miscellaneous Fund Type - Agency Funds

Companion Statement of Changes in Assets and Liabilities
Year ended June 30, 1997
Was Comparative Totals for Year ended June 30, 1996

	<u>1997</u>	<u>1996</u>
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Balance, beginning of year

Cash	1,28,453	1,27,813	1,85,229	1,428	1,455,662	1,203,232
Accounts receivable	346,309	-	-	-	248,329	346,309
Accounts payable	204,783	-	-	-	204,783	204,783
Accumulated depreciation	1,458	-	-	-	1,458	-
Inventory	-	-	224,363	-	224,363	176,874
Prepaid expenses	-	-	-	15,483	-	52,289
Deferred charges	-	18,487,197	-	-	18,487,197	27,265,269
Other assets	228	20,798	1,187	-	24,314	20,168
Total	<u>1,633,768</u>	<u>18,487,197</u>	<u>20,798</u>	<u>1,187</u>	<u>19,577,423</u>	<u>28,811,142</u>
Change in assets	<u>415,285</u>	<u>18,262,000</u>	<u>20,600</u>	<u>1,187</u>	<u>18,362,612</u>	<u>18,604,908</u>
Total	<u>1,218,483</u>	<u>18,262,000</u>	<u>20,698</u>	<u>2,374</u>	<u>11,214,811</u>	<u>10,206,234</u>

Liabilities:

Accounts payable	3,493	40,465,473	-	-	18,464,468	14,002,182
Accounts receivable	52,779	-	23,788	-	24,487	86,390
Accumulated depreciation	187,418	-	9,776	-	18,268	28,162
Inventory	-	-	-	18,268	187,418	187,418
Prepaid expenses	-	-	-	-	-	24,488
Deferred charges	18,487,197	-	185,148	-	185,148	228,232
Total	<u>18,676,787</u>	<u>40,465,473</u>	<u>23,788</u>	<u>18,268</u>	<u>19,699,371</u>	<u>18,476,132</u>
Change in liabilities	<u>15,183,610</u>	<u>40,465,473</u>	<u>23,788</u>	<u>18,268</u>	<u>19,699,371</u>	<u>18,476,132</u>
Total	<u>2,702,173</u>	<u>18,262,000</u>	<u>20,716</u>	<u>3,642</u>	<u>1,515,440</u>	<u>1,730,102</u>

Balance, end of year

Cash	1,28,453	1,27,813	1,85,229	1,428	1,455,662	1,203,232
Accounts receivable	346,309	-	-	-	248,329	346,309
Accounts payable	204,783	-	-	-	204,783	204,783
Accumulated depreciation	1,458	-	-	-	1,458	-
Inventory	-	-	224,363	-	224,363	176,874
Prepaid expenses	-	-	-	15,483	-	52,289
Deferred charges	-	18,487,197	-	-	18,487,197	27,265,269
Other assets	228	20,798	1,187	-	24,314	20,168
Total	<u>1,633,768</u>	<u>18,487,197</u>	<u>20,798</u>	<u>1,187</u>	<u>19,577,423</u>	<u>28,811,142</u>
Change in assets	<u>415,285</u>	<u>18,262,000</u>	<u>20,600</u>	<u>1,187</u>	<u>18,362,612</u>	<u>18,604,908</u>
Total	<u>1,218,483</u>	<u>18,262,000</u>	<u>20,698</u>	<u>2,374</u>	<u>11,214,811</u>	<u>10,206,234</u>

MEMORIAL UNITED METHODIST
 Church, Louisville
 Preliminary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1997
 with Comparative Totals for June 30, 1996

	1997		1996		Totals	
	Debit	Credit	Debit	Credit	Debit	Credit
ASSETS						
Cash	435,027	-	421,842	0	856,869	0
Interest-bearing deposits	20,285	113,168	27,021	47,021	47,306	160,189
TOTAL ASSETS	455,312	113,168	448,863	47,021	904,178	160,189
LIABILITIES						
Due to lending agencies, parish and others	418,842	222,246	417,021	27,021	635,863	54,042

FINANCIAL FUND TYPE - ASSETS FUND

Sheriff's Fund - To account for funds held in connection with civil suits, sheriff's sales and proceedings 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 21 of the Louisiana constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Maintenance Prison Fund - To account for the collection of fines and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Remote Deposit Fund - To account for the receipts and disbursements made to the individual prison inmate accounts.

IRMOVILLE POLICE DEPARTMENT
 Natchitoches, Louisiana
 Capital Projects Fund

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
 Years Ended June 30, 1997 and 1998

	<u>1997</u>	<u>1998</u>
REVENUES:		
Interest earned	\$ <u> 84</u>	\$ <u>2,379</u>
Expenditures:		
General government	-	-
Capital outlay -		
Automobiles	-	246,116
Law enforcement equipment	-	6,709
Computer equipment	-	218,996
Radio and communication equipment	<u> -</u>	<u>220,878</u>
Total expenditures	<u> -</u>	<u>792,709</u>
Excess (Deficiency) of revenues over expenditures	<u> 84</u>	<u>(790,330)</u>
Other financing sources (uses):		
Transfer to General Fund	(13,711)	-
Transfer from General Fund	<u> -</u>	<u>188,890</u>
Total other financing sources (uses)	<u>(13,711)</u>	<u>188,890</u>
Deficiency of revenues and other sources over expenditures and other uses	(13,627)	(601,440)
Fund balances, beginning	<u>22,662</u>	<u>644,878</u>
Fund balances, ending	\$ <u> -</u>	\$ <u>43,438</u>

MEMPHIS PUBLIC SERVICE
 FLAQUEMIN, LOUISIANA
 CAPITAL PROJECTS FUND

Comparative Balance Sheet
 June 30, 1993 and 1994

	<u>1993</u>	<u>1994</u>
ASSETS		
Interest-bearing deposits	\$ -	\$12,447
	-----	-----
FUND BALANCES		
Fund balance:		
Reserved for capital outlay	\$ -	\$12,447
	-----	-----

CAPITAL PROJECTS FUND

To account for the financing of acquiring autos, equipment and other capital improvements for the Meville Parish Sheriff. Financing was provided by the 2004 certification of indebtedness proceeds.

TAMMILLE PARISH SHERIFF
 Bogalusa, Louisiana
 Debt Service Fund
 1994 Certificate of Indebtedness

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
 Years Ended June 30, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Interest	\$ _____	\$ _____
Expenditures:		
Interest and fiscal charges -		
Principal paid	135,800	228,800
Interest	88,400	87,840
Miscellaneous	<u> 18</u>	<u> </u>
Total expenditures	<u>224,218</u>	<u>316,640</u>
Deficiency of revenues over expenditures	1015,480	(242,840)
Other financing sources:		
Transfer from General Fund	<u>212,352</u>	<u>208,450</u>
Deficiency of revenues and other sources over expenditures	84,668	(34,390)
Fund balances, beginning	<u> 92,208</u>	<u> 81,878</u>
Fund balances, ending	\$ 176,876	\$ 47,488

IRBIVILLE PARISH SHERIFF
 Corporation, Louisiana
 Debt Service Fund
 1994 Certificate of Indebtedness

Comparative Balance Sheet
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Interbank-Checking Deposits	\$96,182	\$46,261
	*****	*****
Fund Balances:		
Reserved for debt service	\$28,231	\$60,000
	*****	*****

DEBT SERVICE FUND

1994 Certificates of Indebtedness - To accumulate monies for payment of the 1994 \$1,600,000 Certificates of Indebtedness. Debt service is financed from General Fund of Warren Lakes.

IRVINGVILLE PAROLE DEPARTMENT
Shreveport, Louisiana
Special Revenue Funds

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 1997
 With Comparative Totals for Year Ended June 30, 1996

	1997		Totals	1996
	L.R.F.D. Task	L.R.F.D.		
	Amount	L.R.F.D.		
Revenues:				
Federal grants	\$ 21,790	\$ -	\$ 21,790	\$ 27,074
Local government	17,147	-	17,147	20,370
Commissions - retained	9,310	-	9,310	188,890
Interest earned	3,485	-	3,485	1,350
Total revenues	<u>51,732</u>	<u>-</u>	<u>51,732</u>	<u>347,584</u>
Expenditures:				
Current -				
Public safety:				
Personnel services and related benefits	47,872	-	47,872	56,127
Operations and maintenance	3,428	-	3,428	8,361
Capital outlay -				
Equipment	1,888	-	1,888	32,850
Total expenditures	<u>53,188</u>	<u>-</u>	<u>53,188</u>	<u>127,338</u>
Excess of revenues over expenditures	<u>28,544</u>	<u>-</u>	<u>28,544</u>	<u>220,246</u>
Other financing sources (uses):				
Transfer to General Fund	18,000	-	18,000	-
Transfer (to) from Special Revenue Fund	188	12,850	13,038	-
Total other financing sources (uses)	<u>18,188</u>	<u>12,850</u>	<u>31,038</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>46,732</u>	<u>12,850</u>	<u>59,582</u>	<u>220,246</u>
Fund balances (deficits), beginning	<u>188,326</u>	<u>12,881</u>	<u>201,207</u>	<u>8,371</u>
Fund balances (deficits), ending	<u>\$188,391</u>	<u>\$ 12,881</u>	<u>\$201,272</u>	<u>\$18,647</u>

IBERVILLE PARISH SHERIFF
 Flaggonie, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 June 30, 1997
 With Comparative Totals for June 30, 1996

	1997			1996 Amount
	L. K. A. S. Cash -Parish	S. R. A. F.	Totals	
ASSETS				
Cash	\$ 28,813	\$ -	\$ 28,813	\$ 17,150
Interest-bearing deposits	145,888	-	145,888	583,151
Due from other governmental units	<u>8,889</u>	<u>-</u>	<u>8,889</u>	<u>18,021</u>
Total assets	\$183,421	\$ -	\$183,421	\$218,321
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Due to General Fund	<u>3,270</u>	<u>648</u>	<u>3,918</u>	<u>8,370</u>
Total liabilities	13,270	648	13,918	18,370
Fund balances - (deficit):				
Unreserved, undesignated	<u>170,151</u>	<u>1648</u>	<u>171,799</u>	<u>199,951</u>
Total liabilities and fund balances	\$183,421	\$ -	\$183,421	\$218,321

SPECIAL REVENUE FUNDS

D.E.A.D. Task Force - To account for funds administered by a multi-jurisdictional drug enforcement task force. The task force includes the Sherierville Parish Sheriff's office, the Flaquemin Police Department, and the Bossalis Police Department. The Sherierville Parish Sheriff's office has accepted responsibility for the project management.

D.E.A.P. Grant - To account for the receipt and expenditure of funds received specifically for drug control and system improvement from the United States Department of Justice (passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice).

INDUSTRIAL PENSION SERVICE
Flamington, Indiana
General Fund

Statement of Expenditures Compared to Budget 2007 Fiscal
 Year ended June 30, 2007
 With Comparative Actual Amounts for Year ended June 30, 1999

	1997		Percentage - Encumbrance	1999 Actual
	Budget	Actual		
Current:				
Public Safety -				
Personnel services and related benefits:				
Police salary	\$ 25,000	\$ 25,000		\$ 25,000
Police salaries	2,473,000	2,489,000	101.89%	2,797,000
Police and general fees	171,500	170,000	99.18%	180,000
Police's expense allowance	-	8,000	0.00%	8,000
Total personnel services and related benefits	<u>2,670,000</u>	<u>2,702,000</u>	<u>101.19%</u>	<u>2,960,000</u>
Operating services:				
Compensation and life insurance	475,000	488,077	7.12%	507,000
Auto insurance	90,000	90,000	0.00%	100,000
Other liability insurance	100,000	100,000	0.00%	100,000
Total operating services	<u>665,000</u>	<u>678,077</u>	<u>0.00%</u>	<u>707,000</u>
Operations and maintenance:				
Audience operations	570,000	570,000	-	570,000
Auto fuel and oil	180,000	180,000	0.00%	180,000
Auto maintenance	70,000	70,000	0.00%	70,000
Security uniforms, supplies, etc.	671,000	670,770	99.98%	697,000
Off lot supplies and expendables	180,000	179,000	99.44%	180,000
Telephone	80,000	80,000	0.00%	80,000
Printer, printing and maintenance	200,000	200,000	0.00%	200,000
Legal fees	20,000	19,000	95.00%	19,000
Other professional fees	37,000	36,000	97.30%	36,000
Official travel for expendables	7,000	10,000	142.86%	7,000
Employee physicals	0,000	0,000	0.00%	0,000
Insurance	0,000	0,000	-	0,000
Other	10,000	10,000	100.00%	10,000
Total operations and maintenance	<u>2,880,000</u>	<u>2,865,000</u>	<u>99.48%</u>	<u>2,960,000</u>
Travel and other charges	<u>60,000</u>	<u>59,000</u>	<u>98.33%</u>	<u>60,000</u>
Capital outlay:				
Auto	187,000	200,000	107.22%	190,000
Equipment	287,000	310,000	108.01%	320,000
COPES/OT	40,000	10,000	25.00%	40,000
Office equipment	7,000	0,000	0.00%	0,000
Construction in progress	20,000	-	0.00%	0,000
Total capital outlay	<u>541,000</u>	<u>520,000</u>	<u>96.12%</u>	<u>550,000</u>
Total expendable	<u>\$1,850,000</u>	<u>\$1,789,077</u>	<u>96.75%</u>	<u>\$1,947,000</u>

MOSEVILLE WATER SYSTEM
 Bogalusa, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1997 and 1998

	<u>1997</u>	<u>1998</u>
ASSETS		
Interest-bearing deposits	\$4,741,293	\$1,818,281
Receivables:		
Due from other governmental units	55,000	89,000
Due from Special Revenue Funds	2,853	9,134
Inventory	-	4,800
Total assets	\$4,799,146	\$1,931,215
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 87,818	\$ 18,900
Other accrued liabilities	16,364	3,421
Total liabilities	104,182	22,321
Fund balances:		
Reserved for inventory	-	4,800
Unreserved, undesignated	1,895,033	1,904,100
Total fund equity	1,895,033	1,908,900
Total liabilities and fund balances	\$1,999,215	\$1,931,221

GENERAL FUND

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

SCHEDULE OF INDIVIDUAL FORMS

SUPPLEMENTAL INFORMATION

IRISVILLE PARISH SHERIFF
Morgue, Louisiana

Notes to Financial Statements (Continued)

(13) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

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

(14) Individual Fund Deficit Requires Disclosure

The following individual fund deficit which is not apparent from the face of the combined financial statements requires disclosure:

Special revenue fund:	
H.M.S.P. Fund	\$ 148

It is anticipated that the above deficit will be funded by 400000 revenues in subsequent periods or by appropriations from the General Fund.

IBERVILLE PARISH SHERIFF
Monroe, Louisiana

Notes to Financial Statements (Continued)

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

\$1,480,000 certificates of indebtedness dated December 28, 1984, due in annual installments of \$140,000 to \$280,000 through March 1, 1994, interest at 6.8 percent, secured by general fund ad valorem tax revenues	\$1,384,000
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The annual requirements to amortize the long-term debt outstanding as of June 30, 1997, including interest payments of \$184,800 are as follows:

<u>Year Ending June 30,</u>	<u>Requirement of Indebtedness</u>
1998	\$ 217,800
1999	213,000
2000	214,000
2001	210,000
2002	214,000
2003-2004	436,200
	\$1,511,000

(11) Liabilities and Claims

On June 28, 1997, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, the only exposure to the Sheriff would be any costs in defense of the lawsuits with no liability to the Sheriff in cases of successful verdicts.

(12) Substance Abuse Services

The Iberville Parish Sheriff entered into an agreement with Justice Assistance Service, Inc. to provide substance service to the residents of Iberville Parish. The term was for four years that began July 1, 1994, and ended June 30, 1998. Within the contract, there is an option to renew for successive one-year periods; the contract was renewed for one year through June 30, 1997. The cost of the substance service is \$870,000 per year.

Financing for the substance service comes from a parishwide ad valorem tax and upon expiration of the ad valorem tax, the contract is considered void.

IBERVILLE PARISH SHERIFF
Bienville, Louisiana

Notes to Financial Statements (Continued)

amount covered payroll. The contribution requirements of plan members and the Iberville Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The Iberville Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1997, 1998, and 1999 were \$187,813, \$248,778 and \$131,880 respectively.

(8) **Changes in Agency Fund Balances**

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

	Sheriff's Fund	Tax Collector Fund	Installment Fines Fund	Inmate Deposit Fund
Balances, June 30, 1996	\$ 24,432	\$ 87,812	\$ 45,394	\$ 874
Additions	208,923	28,878,008	218,385	18,453
Reductions	(184,789)	(18,882,472)	(118,752)	(14,174)
Balances, June 30, 1999	\$ 48,566	\$ 213,248	\$ 47,027	\$ 1,153

(9) **Taxes Paid Under Protest**

The unapplied balances due to taxing bodies and others in the agency funds at June 30, 1997, include \$1,121 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(10) **Changes in General Long-Term Debt**

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

Long-term debt payable at June 30, 1996	\$1,248,000
Additions	-
Reductions	(125,192)
Long-term debt payable at June 30, 1997	\$1,122,808

IBERVILLE PARISH SHERIFF
Raymonville, Louisiana

Notes to Financial Statements (Continued)

410 Due From Other Governmental Units

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

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
Federal grants	\$ 1,754	\$4,680	\$10,434
Parish governments	38,818	-	38,818
State of Louisiana	4,507	-	4,507
Other	3,074	-	3,074
	<u>\$58,153</u>	<u>\$4,680</u>	<u>\$10,000</u>
	*****	*****	*****

420 Changes in General Fixed Assets

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

Balance, June 30, 1996	\$3,788,800
Additions	\$78,500
Reductions	<u>(\$188,480)</u>
Balance, June 30, 1997	\$3,778,820

430 Pension Plans

Plan Description. The Iberville Parish Sheriff contributes to the Sheriff's Pension and Relief Fund Retirement System, 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 11:8171 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. Such report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 1114, Monroe, Louisiana 71222-1114.

Funding Policy. Plan members are required to contribute 8.7% of their annual covered salary and the Iberville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.0% of

IBERVILLE PARISH GOVERNMENT
Shreveport, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

181 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 tentatively 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 Assessors of Iberville Parish and are collected by the Sheriff. The taxes are restricted 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 22.5 mills on property with assessed valuations totaling \$289,882,328.

Total law enforcement taxes levied during 1997 were \$6,511,178.

182 Interfund Receivables - Receivable

A summary of Interfund Receivables and Payables as June 30, 1997, consists of the following:

	Interfund Receivables	Interfund Payables
General Fund	\$3,883	\$ -
Special Revenue Funds:		
S.E.S.D. Trash Fees	-	3,205
S.E.S.D. Grants	-	888
	\$3,883	\$3,493
	\$3,883	\$3,493

SHREVEPORT PARISH SHERIFF
Shreveport, Louisiana

Notes to Financial Statements (Continued)

13) 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 of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1997, the Sheriff has cash and interest-bearing deposits (bank balances) totaling \$2,189,980 as follows:

Demand Deposits	\$ 17,814
Interest-bearing deposits	2,172,166
Total	\$2,189,980

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

Bank balances	\$ 2,189,980
Federal deposit insurance	\$ 124,700
Pledged securities (category 3)	2,065,280
Total federal insurance and pledged securities	2,190,000
excess of federal deposit insurance and pledged securities over bank balances	\$ 1,020,020

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) Louisiana Revised Statute 18:1218 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.

JEFFERSON PARISH SHERIFF
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

L. Substantance

Encumbrance 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 instructions to the funds.

L. 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 data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. Total Columns on Combined Statements - Surpluses

Total columns on the Combined Statements - Surpluses 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. Transfer adjustments have not been made in the aggregation of this data.

M. Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

D. Adoption of GASB Statement No. 31

During the year ended June 30, 1996, the Sheriff adopted GASB statement No. 31, Accounting for Pensions by State and Local Governmental Entities. Although this statement is effective for periods beginning after June 30, 1997, the Governmental Accounting Standards Board encouraged early implementation.

IBERVILLE PARISH SHERIFF
Monroe, Louisiana

Notes to Financial Statements (Continued)

G. Vacation and Sick Leave

Employees of the Sheriff's office earn from 15 to 24 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. Sick leave is not compensable if an employee leaves the service of the Iberville Parish Sheriff. Sick leave may be accrued up to a total of eighteen days per year but it is not cumulative from year to year. 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.

H. 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 the other funds or due to the other funds on the balance sheet.

I. Bad Debt

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality as June 30, 1987.

J. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received. However, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

JEFFERSON PARISH SHERIFF
FLAGBORNE, 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. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

E. Budget and Budgetary 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 for the general, special revenue, and capital project funds 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.

F. Interest-Bearing Deposits

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

IRVINGLLE PARISH SHERIFF
Bogalusa, Louisiana

Notes to Financial Statements (Continued)

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt 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.

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 measurement made, regardless of the measurement basis 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. The governmental funds use the following provisions in recording revenues and expenditures:

Revenues

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

Intergovernmental revenues and fees, charges and commissions for services are recorded when the liability is established in the funds.

Interest on interest-bearing deposits is recorded or accrued as revenue 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 debt are recorded when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

MOBILEVILLE PARISH SHERIFF
Bogalusa, Louisiana

Notes to Financial Statements (Continued)

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (either than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Project Funds

Capital project funds are used to account for financial resources to be used for, and the payment of costs related to, the acquisition, construction or renovation of major capital facilities.

Fiduciary Fund Type

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, license monies, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, 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.

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 government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

IRVINGVILLE PARISH SHERIFF
Bossier Parish, Louisiana

Notes to Financial Statements (Continued)

exercise an oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

F. 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 its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "Fund Types". The fund classification and a description of each existing fund type follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Sheriff are financed. The expenditures, use and balance of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Sheriff's governmental fund types:

General Fund

The General Fund, as provided by Louisiana Revised Statute 50:1482, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. 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.

SHREVEPORT PARISH SHERIFF
Shreveport, Louisiana

Notes to Financial Statements

11) Summary of Significant Accounting Policies

As provided by Article V, Section 37 of the Louisiana Constitution of 1974, the Shreveport Parish Sheriff (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, 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 routine 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, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Shreveport Parish 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, Manual 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 police jury 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

Capital Expenditure Fund

For Year -
 Enclosed
 10/22/2010

Budget Actual Balance

\$ -	\$ -	\$ -
.	.	.
.	.	.
.	.	.
.	.	.
.	.	.
.	.	.
.	.	.
.	.	.
150	81	154
<u> </u>	<u> </u>	<u> </u>
<u>150</u>	<u>81</u>	<u>154</u>

.	.	.
.	.	.
.	.	.
<u> </u>	<u> </u>	<u> </u>

150 81 154

-	-	-
28,200	112,500	22,200
28,200	112,500	22,200

4,000	112,491	11,200
<u>11,467</u>	<u>12,661</u>	<u> </u>
\$ 1,147	\$ -	\$1,949
*****	*****	*****

EMERYVILLE ROAD TO EMERY
 FINANCIAL STATEMENTS

Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Governmental Fund Types - General Fund, Special Revenue Funds and Capital Projects Fund -
 Budget (Last Fiscal and Actual
 Year Ended June 30, 1997

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable/ Unfavorable	Budget	Actual	Variance - Favorable/ Unfavorable
Revenues:						
Intergovernmental	\$ 6,887,000	\$ 6,971,020	\$ 84,020	\$ -	\$ -	\$ -
Total governmental revenues -						
Federal grants	10,129	10,129	112,470	11,260	11,260	-
State general sharing grant	17,000	16,000	(1,000)	-	-	-
State supplemental pay	100,000	100,000	2,000	-	-	-
State grants	-	-	4,000	-	-	-
Local government	100,000	100,000	10,000	10,000	10,000	-
Fees, charges, and donations for services -						
Impassioned on state revenue sharing	111,000	111,000	1,000	-	-	-
Impassioned on fines, fees, sales and licenses	44,700	50,000	5,300	11,000	9,100	(1,900)
Toll and critical tag	143,000	143,000	29,000	-	-	-
Duel of licenses	15,000	14,000	(1,000)	-	-	-
Transporting prisoners	7,000	9,000	2,000	-	-	-
Feeding and clothing prisoners	100,000	100,000	10,000	-	-	-
Interest income	10,000	10,000	(1,000)	300	1,000	1,000
Miscellaneous -						
State order	10,000	10,000	4,000	-	-	-
Other	50,000	50,000	10,000	-	-	-
Total revenues	8,207,000	8,414,000	207,000	32,560	32,260	(1,000)
Expenditures:						
General -						
Public safety						
Personnel services and related benefits	5,000,000	5,171,000	171,000	50,000	47,000	(3,000)
Special services	500,000	500,000	10,000	-	-	-
Special law and maintenance	1,400,000	1,500,000	100,000	1,000	1,000	-
Travel and other charges	10,000	10,000	1,000	-	-	-
Capital outlay	10,000	10,000	10,000	1,000	1,000	-
Total expenditures	7,970,000	8,191,000	221,000	52,000	50,000	(2,000)
Excess (deficiency) of revenues over expenditures	237,000	223,000	(84,000)	(19,440)	(17,740)	1,700
Other financing sources (uses):						
Operating transfers in	10,000	10,000	10,000	-	-	-
Operating transfers out	(200,000)	(200,000)	(10,000)	-	(10,000)	(10,000)
Total other financing sources (uses)	(190,000)	(190,000)	(10,000)	-	(10,000)	(10,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	47,000	33,000	(74,000)	(19,440)	(27,740)	(1,300)
Fund balances, beginning	1,000,000	1,000,000	-	500,000	500,000	-
Fund balances, ending	\$ 1,047,000	\$ 1,033,000	\$ (14,000)	\$ 480,560	\$ 472,260	\$ (8,300)

The accompanying notes are an integral part of these statements.

ISSUES IN NATURAL RESOURCES
Programs, Louisiana

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year 1980-June 30, 1981

	General	Special Revenue	State Service	Capital Projects	Totals	
					Operating (Net of Debt)	Non- Operating
Revenues:						
All sources from:	\$4,871,423	\$ -	\$ -	\$ -	\$4,871,423	\$4,871,423
Intergovernmental revenues -						
Federal grants	25,191	51,764	-	-	76,955	81,711
State revenue sharing (20%)	80,100	-	-	-	80,100	80,100
State apportionment (5%)	242,111	-	-	-	242,111	242,111
State grants	4,200	-	-	-	4,200	4,200
Local government	163,491	17,547	-	-	181,038	181,038
Fees, charges, and royalties for services:						
Deductions on state revenue sharing	105,187	-	-	-	105,187	105,187
Deductions on fees, bonds, sales and services	83,864	8,208	-	-	92,072	100,111
Civil and criminal fees	87,766	-	-	-	87,766	87,766
Court of Indesors	6,224	-	-	-	6,224	7,000
Transporting prisoners	8,836	-	-	-	8,836	8,836
Fees by and for hearing prisoners (juvenile houses)	32,801	2,200	-	84	35,085	44,440
Miscellaneous:						
Water Meter	17,880	-	-	-	17,880	18,841
Other	10,209	-	-	-	10,209	10,814
Total revenues	<u>5,470,880</u>	<u>69,422</u>	<u>-</u>	<u>84</u>	<u>5,540,386</u>	<u>5,650,679</u>
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	5,171,206	47,420	-	-	5,218,626	5,218,626
Operating services	482,960	-	-	-	482,960	583,800
Operating and maintenance travel and other charges	1,444,400	3,428	-	-	1,447,828	1,785,877
Travel and other charges	44,788	-	-	-	44,788	51,876
State services -						
Principal salaries	-	-	155,000	-	155,000	155,000
Interest	-	-	80,420	-	80,420	81,000
Miscellaneous	-	-	14	-	14	14
Capital outlay	401,791	1,084	-	-	402,875	481,400
Total expenditures	<u>7,060,165</u>	<u>51,932</u>	<u>235,434</u>	<u>-</u>	<u>7,347,531</u>	<u>7,347,910</u>
Excess (deficiency) of revenues over expenditures	<u>(2,189,285)</u>	<u>(18,264)</u>	<u>(235,434)</u>	<u>84</u>	<u>(2,443,695)</u>	<u>(189,671)</u>
Other financing sources (uses):						
Specialty financing in	50,734	-	270,384	-	321,118	321,711
Specialty financing by state other than by specialty issues	(255,484)	(8,884)	-	(20,731)	(285,109)	(285,711)
Specialty financing by specialty issues	(239,484)	(8,884)	(270,384)	(20,731)	(739,483)	(739,483)
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(484,031)</u>	<u>(17,032)</u>	<u>(270,384)</u>	<u>(20,647)</u>	<u>(792,134)</u>	<u>(703,451)</u>
Fund balances, beginning	1,470,155	389,479	40,420	32,647	2,932,699	2,932,719
Fund balances, ending	<u>\$1,984,124</u>	<u>\$402,447</u>	<u>\$13,036</u>	<u>\$ -</u>	<u>\$2,402,607</u>	<u>\$2,229,268</u>

The accompanying notes are an integral part of this statement.

RECONCILED BALANCE SHEET
 12/31/2009, Local 1000

LOCAL 1000 BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 2009

GENERAL FUND	UNRESERVED FUND TYPES		FUND TYPE		RESERVED FUND TYPES		TOTAL
	GENERAL	TRUST	TRUST	TRUST	TRUST	TRUST	
\$ 1,475,000	\$ 10,000	\$ 0	\$ 21,887	\$ -	\$ -	\$ 10,000	\$ 1,526,887
55,100	1,000	-	-	-	-	56,100	1,582,987
3,000	-	-	-	-	-	3,000	1,585,987
-	-	-	-	-	-	-	1,585,987
-	-	-	-	-	36,000	36,000	1,621,987
91,075,000	488,000	434,000	305,000	10,000,000	1,188,000	1,208,000	1,208,000

ASSETS AND OTHER DEBITS

Cash
 Interest-bearing deposits
 Investments
 Due from other governmental units
 Due from other funds
 Inventory
 Other Assets and Liabilities
 Prepaid expenses
 Amounts receivable in other services fund for retirement of general fund 1000/2009 obligation
 Other assets and liabilities for retirement of general fund 1000/2009/100

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND EQUITY

Accounts payable
 Payroll accrued liabilities
 Due to taxing bodies, printers and others
 Due to other funds
 Certificate of participation payable
 OTHER LIABILITIES
 Fund equity
 Reserve in general fund assets
 Restricted for inventory
 Restricted for debt service
 Restricted for capital asset
 Other debits - unassigned, unexpended
 Total fund equity

TOTAL LIABILITIES AND FUND EQUITY

\$ 1,718,104

GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

In accordance with Government Auditing Standards, we have also issued a report dated September 3, 1997 on our examination of the Iberville Parish Sheriff's internal control structure and a report dated September 3, 1997 on his compliance with laws and regulations.

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 general purpose financial statements of the Iberville Parish Sheriff.

Kolter, Champagne, Stone & Rainey, L.L.C.

Certified Public Accountants

Lafayette, Louisiana
September 3, 1997

ROLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

FILE NO. 100-10000
DATE: 12/15/2009
CLIENT: IBERVILLE PARISH SHERIFF
PERIOD: 12/15/2009
BY: R. SLAVEN

FILE NO. 100-10000
DATE: 12/15/2009
CLIENT: IBERVILLE PARISH SHERIFF
PERIOD: 12/15/2009
BY: R. SLAVEN

FILE NO. 100-10000
DATE: 12/15/2009
CLIENT: IBERVILLE PARISH SHERIFF
PERIOD: 12/15/2009
BY: R. SLAVEN

The Honorable Freddie M. Fiers, IV,
Iberville Parish Sheriff
Mangumite, Louisiana

We have audited the accompanying general purpose financial statements of the Iberville Parish Sheriff, as of June 30, 2009, and for the year then ended. These general purpose financial statements are the responsibility of the Iberville 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 ~~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 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 Iberville Parish Sheriff, as of June 30, 2009, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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 Iberville 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.

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INTERNAL CONTROL AND COMPLIANCE

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IBERVILLE PARISH SHERIFF
Iberville, Louisiana

Financial Report

Year Ended June 30, 1997

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