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**ST JAMES PARISH SHERIFF**  
Convent, Louisiana

**Financial Report**

Year Ended June 30, 1958

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, as required, and is available for public reference. The report is available for public inspection at the Office of the State Auditor and, where appropriate, at the office of the parish clerk of court.

Released Date: ~~1958~~ 9-10-58

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

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**INDEPENDENT AUDITORS' REPORT**

The Honorable Willy J. Martin, Jr.  
St. James Parish Sheriff  
Covington, Louisiana

We have audited the accompanying general purpose financial statements of the St. James Parish Sheriff, as of and for the year ended June 30, 2008, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. James Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. James Parish Sheriff, as of June 30, 2008, 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 St. James 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.

ISSUED BY  
HOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
BOSSEIER CITY, LOUISIANA

In accordance with Government Auditing Standards, we have also issued a report dated August 24, 1998 on our consideration of the St. James Parish Sheriff's compliance with laws and regulations and on its internal control over financial reporting.

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 St. James Parish Sheriff.

*Kolder, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
August 24, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**ST. JOHN'S HEALTH CENTER**  
**Germany, Indiana**

**Condensed Balance Sheet - All Fund Types and Account Group**  
**June 30, 1998**

	Governmental Fund Type - General Fund	Fiduciary Fund Type - Agency Funds	Business Group General Fund Assets	Totals	
				(Amounts in \$1,000)	Dollars
<b>ASSETS</b>					
Cash	\$ 8,144	\$ 1,400	\$ -	\$ 9,544	\$ 14,790
Investment-bearing deposits	1,216,580	788,758	-	1,995,288	1,944,710
Investments	1,581,844	-	-	1,581,844	-
Receivables					
Accrued interest	42,420	-	-	42,420	25,775
Due from other governments	94,354	-	-	94,354	97,442
Other	11,270	-	-	11,270	8,114
Prepaid expenditures	14,260	-	-	14,260	-
Due from other funds	7,000	-	-	7,000	8,874
vehicles, office furniture and equipment	-	-	1,340,850	1,340,850	1,475,850
<b>Total assets</b>	<b>45,441,540</b>	<b>479,158</b>	<b>11,340,850</b>	<b>57,452,477</b>	<b>51,191,542</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 14,887	\$ -	\$ -	\$ 14,887	\$ 14,889
Unpaid payroll	5,785	-	-	5,785	-
Due to other funds	-	7,000	-	7,000	8,876
Due to funding bodies and others	-	141,488	-	141,488	144,467
Due to plan participants	-	213,715	-	213,715	144,788
Due to vendors	-	1,062	-	1,062	1,428
<b>Total liabilities</b>	<b>20,672</b>	<b>173,265</b>	<b>-</b>	<b>193,937</b>	<b>141,178</b>
<b>Fund equity:</b>					
Investments in general fund assets	-	-	1,340,850	1,340,850	1,475,850
Fund balances:					
Assigned	64,540	-	-	64,540	-
Unassigned	1,450,790	-	-	1,450,790	1,450,791
<b>Total fund equity</b>	<b>1,515,330</b>	<b>-</b>	<b>1,340,850</b>	<b>2,856,180</b>	<b>2,856,173</b>
<b>Total liabilities and fund equity</b>	<b>21,187,102</b>	<b>173,265</b>	<b>11,340,850</b>	<b>32,701,417</b>	<b>25,191,542</b>

The accompanying notes are an integral part of this statement.

**ST JOHN BAPTIST SOCIETY**  
**Atlanta, Georgia**

**Statement of Income, Expenditures, and Changes in Fund Balance**  
**Governmental Fund Type - General Fund**  
**Budgetary Control Period and Actual**  
**Year Ended June 30, 1990**  
**With Comparative Actual Amounts for Year Ended June 30, 1989**

	1990		Variance - Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>All sources (less)</b>	<b>\$1,561,675</b>	<b>\$1,561,381</b>	<b>\$ 1,426</b>	<b>\$1,598,897</b>
Intergovernmental revenues -				
Federal grants	89,250	84,432	(4,818)	99,754
State grants - state revenue sharing (SRS)	154,850	141,970	(12,880)	149,148
State supplemental pay	244,000	237,375	(6,625)	268,181
State grants - bridge	150,000	150,780	780	150,000
Voter poller construction	50,000	17,176	(32,824)	30,000
<b>Fees charges and reimburse for services -</b>				
Civil and criminal fees	150,000	149,250	(750)	162,000
Court stenographer	2,000	2,000	0	2,000
Transporting prisoners	2,700	2,807	107	4,000
Feeding and clothing prisoners	217,000	242,865	25,865	254,700
Insurance charges	195,000	214,000	19,000	217,000
Miscellaneous	25,000	85,000	60,000	85,000
<b>Total revenues</b>	<b>1,682,000</b>	<b>1,738,308</b>	<b>56,308</b>	<b>1,738,117</b>
<b>Expenditures:</b>				
<b>Current -</b>				
Public safety:				
Personnel salaries and related benefits	1,347,000	1,342,750	(4,250)	1,418,000
Operating services	702,000	676,888	(25,112)	688,700
Supplies and maintenance	102,725	107,222	(4,497)	104,000
Travel and other charges	7,000	5,254	(1,746)	4,000
<b>Capital outlay</b>	<b>138,000</b>	<b>108,272</b>	<b>(29,728)</b>	<b>111,000</b>
<b>Total expenditures</b>	<b>1,624,725</b>	<b>1,600,182</b>	<b>(24,543)</b>	<b>1,643,700</b>
<b>Excess of revenues over</b>				
<b>expenditures</b>	<b>1,057,275</b>	<b>1,138,126</b>	<b>80,851</b>	<b>104,417</b>
<b>Fund balance, beginning</b>	<b>1,385,148</b>	<b>1,385,148</b>	<b>-</b>	<b>1,388,886</b>
<b>Fund balance, ending</b>	<b>\$1,592,423</b>	<b>\$1,523,274</b>	<b>\$ 69,149</b>	<b>\$1,493,303</b>

The accompanying notes are an integral part of this statement.

ST. JAMES PARISH SHERIFF  
CONCORD, LOUISIANA

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 97 of the Louisiana Constitution of 1874, the St. James 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, state revenue sharing funds, sportsman's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the St. James Parish Sheriff CONCORD is generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, GAAPs 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, authorizing major budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff



ST. JAMES PARISH SHERIFF  
Covington, Louisiana

Notes to Financial Statements (Continued)

exercise of 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 its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 22:1412, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, bonds, fees, inmate funds, commodity receipts, 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.

C. General Fixed Assets and Long-Term Obligations

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

ST. JAMES PARISH SHERIFF  
Covington, 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. 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.

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. All long-term obligations have been paid as of June 30, 1998.

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.

3. 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 Tax collector Agency Fund that is prepared on the cash basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All 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 11. The taxes are generally collected in December, January, and February of the fiscal year.

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

Interest on interest-bearing deposits is recorded on accrual on a monthly basis when earned. Substantially all other revenues are recorded when received.

ST. JAMES PARISH SHERIFF  
CORPORATION, Louisiana

Notes to Financial Statements (Continued)

**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 tangible operating supplies are reported as expenditures at the time purchased.

**Other Financing Sources**

General fund 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.

**3. 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 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.

ST. JAMES PARISH SHERIFF  
OFFICE, Louisiana

NOTE TO FINANCIAL STATEMENTS (Continued)

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. Interest-Bearing Deposits
- Interest-bearing deposits are stated at cost, which approximates market.
- G. Sick Leave 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. Employees with 5-9 years service to the St. James Parish Sheriff's Office earn two (2) days per year. Sick leave is not compensable if an employee leaves the service of the St. James Parish Sheriff's Office. Sick leave may be accrued up to a total of twenty-five (25) working days. Employees having served the Sheriff's Office over nine consecutive years receive twenty-five (25) working days sick leave per year which cannot be accrued. Additional sick leave is allowed at the discretion of the Sheriff. At June 30, 1998, the Sheriff has no leave balances required to be reported in accordance with generally accepted accounting principles.
- H. Encumbrances
- Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve their portion of the applicable appropriation, is not employed by the Sheriff as an extension of General budgetary integration in the funds.
- I. 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 on each of the statements since their inclusion would make the statements overly complex and difficult to read.

BY JAMES WARREN SHERIFF  
Governor, Louisiana

Notes to Financial Statements (Continued)

2. 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.

3. Bad Debts

Doubtful amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for doubtful receivables was made due to immateriality at June 30, 1998.

4. Fund Equity

Reserves

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

(5) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws 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 or state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the Sheriff has cash and interest-bearing deposits (Cash Balances) totaling \$1,108,488, as follows:

Cash	\$ 15,123
Money market accounts	1,093,365
Total	\$2,108,488
	*****

ST. JAMES PARISH SHERIFF  
Covington, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance 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, 1998, are secured as follows:

Bank balances	\$2,848,591
Federal deposit insurance	228,128
Pledged securities (Category 2)	\$8,376,591
Total	\$11,453,310
Less: cost of federal insurance and pledged securities	\$1,408,188
	*****

Pledged securities in Category 2 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 2) Louisiana Revised Statute 19-1228 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.

(10) Investments

Investments are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes unsecured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Sheriff's name. Category 3 includes unsecured and 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.

The June 30, 1998 carrying amount of investments is summarized as follows:

	Carrying Amount	Outflows
U.S. Government obligations	\$2,561,646	1
	*****	

ST. JAMES PARISH EMBROIDERY  
 Carena, Louisiana

Notes to Financial Statements (Continued)

Marketable investment securities are carried at cost plus accrued discount. The carrying value and estimated market value of investments are as follows as of June 30, 1999:

Account	Carrying Amount	2008 Unrealized Gain	2008 Unrealized Loss	Estimated Market Value
U.S. Government Obligations	\$2,541,546	\$10,483	\$ -	\$2,552,029

(4) Due From/To Other Funds

Individual balances due from/to other funds at June 30, 1999 are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$7,668	\$ -
Agency Funds:		
Tax collector fund	-	3,408
Commissary fund	-	<u>3,258</u>
Total	\$7,668	\$7,668

(5) Changes in General Fixed Assets

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

Balance, June 30, 1997	\$1,476,600
Additions	248,150
Depletions	<u>(188,250)</u>
Balance, June 30, 1999	\$1,536,500

ST. JAMES PARISH SHERIFF  
OFFICE, Louisiana

Notes to Financial Statements (Continued)

16) Pension Plan

**Plan Description.** The St. James 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 11:2131 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 1125, Monroe, Louisiana 70116-1125.

**Funding Policy.** Plan members are required to contribute 8.7% of their annual covered salary and the St. James Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 1.04% of annual covered payroll. The contribution requirements of plan members and the St. James Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The St. James Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1996, 1997, and 1998 were \$211,899, \$120,790 and \$113,181 respectively.

17) Deferred Compensation Plan

The Sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 which is reported as an agency fund of the Sheriff's financial statements. The plan, available to all Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are locked paid or made available to the employee or other beneficiary solely the property and rights of the Sheriff (without being restricted to the provisions of benefits under the plan) subject only to the claims of the Sheriff's general creditors. Participants' rights under the plan are equal to those general creditors of the Sheriff in an amount equal to the fair market value of the deferred account for each participant.



ST. JAMES PARISH SHERIFF  
COMMISSION, Louisiana

Notes to Financial Statements (Continued)

(B) Changes in Agency Fund Balances

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

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Prison Trust Fund</u>
Balance, June 30, 1997	\$ 44,814	\$ 21,900	\$ 3,428
Additions	357,873	23,427,983	43,788
Deductions	(372,838)	(23,329,322)	(24,473)
Balance, June 30, 1998	\$ 29,749	\$ 26,005,561	\$ 2,643

  

	<u>Commissary Fund</u>	<u>Bond Fund</u>	<u>Deferred Compensation Fund</u>
Balance, June 30, 1997	\$ 4,318	\$ 143,828	\$140,888
Additions	51,506	418,847	26,989
Deductions	(124,561)	(468,322)	(26,428)
Balance, June 30, 1998	\$ 1,263	\$ 124,353	\$141,449

(C) Taxes Paid Under Protest

The unaccrued balances due to taxing bodies and others in the agency funds at June 30, 1998, include \$283,428 of taxes paid under protest plus interest earned to date on the investment of those funds. These funds are held pending resolution of the protest and are accounted for in the Tax collector Agency fund.

(D) Litigation and Claims

At June 30, 1998, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

ST. JOHN BAPTIST SHERIFF  
Covington, Louisiana

Notes to Financial Statements (Continued)

110) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company in which the monthly premium is paid by the Sheriff. The Sheriff's cost of providing retiree's health care and life insurance benefits are recognized as expenses when the monthly premiums are paid. For the year ended June 30, 1998 the amount of retiree benefits totaled \$20,344.

111) Self-Insurance Plan

The Sheriff has established a self-insurance health plan to account for and finance its uninsured risk of loss which is administered by Risk Management, Inc. Under this plan, the Lomar Life Insurance Company agreed to reimburse the Sheriff for specific insured claims related to any one covered employee or dependent which exceeds the retention by the Sheriff which is \$20,000. Lomar Life Insurance Company has agreed to reimburse the Sheriff for aggregate incurred claims during the period of insurance, less any amounts paid with respect to the specific insured claims, which exceeds the greater of \$270,107 or the total of monthly payments by the Sheriff which is calculated based on the number of employees covered multiplied by \$204. At June 30, 1998 a recap of the health plan follows, which is not reflected in the general purpose financial statements.

Changes in the claims liability amounts for the risk management program are as follows:

	Claims payable <u>at 6/30/97</u>	Claims <u>incurred</u>	Claims <u>payments</u>	Claims payable <u>at 6/30/98</u>
1997-1998	\$185,387	\$485,389	\$202,172	\$468,594

ST. JAMES PARISH RECEIPT  
 COUNTY, LOUISIANA

Notes to Financial Statements (Continued)

Claims payable for group hospitalization of \$284,284 at June 30, 1998 was determined as follows:

1. Claims incurred prior to June 30, 1998 and paid subsequently			
	<u>Paid as of</u>	<u>Amount</u>	
	July 30, 1998	\$48,451	
	August 31, 1998	<u>3,380</u>	
			\$51,831
2. Claims incurred prior to June 30, 1998 and pending at June 30, 1998			46,810
3. Provision for claims incurred but not reported			<u>186,643</u>
Total claims payable			\$385,284

The provision for claims incurred but not reported of \$186,643 was calculated utilizing historical information adjusted for current trends.

(ii) Receivables

Amounts due from other governmental units at June 30, 1998, consist of the following:

	<u>Due From Other Governmental</u>	<u>Other</u>
St. James Clerk of Court for civil fees	\$ 8,787	\$ -
St. James Parish and OTHER for prisoner maintenance, 1998, and other charges	85,283	-
State of Louisiana for supplemental pay	13,448	-
miscellaneous receivables	-	11,512
State of Louisiana for video poker commissions	8,438	-
State of Louisiana for grants	12,977	-
Due from agency funds for commissions	<u>8,348</u>	<u>-</u>
	\$86,881	\$11,512

ST. JAMES PARISH SHERIFF  
Covington, Louisiana

Notes to Financial Statements (Continued)

114) 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 St. James Parish Council. These expenditures are not included in the accompanying financial statements.

115) Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the City's computer programs that have time sensitive software may recognize a date using '99' as the year 2000 rather than the year 1999. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

At this time, the Sheriff is preparing to convert to a new software program which will comply with the year 2000 issue.

**SUPPLEMENTAL DEPOSITION**

**SCHEDULE OF INVESTING FUNDS**

**GENERAL FUND**

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

ST. JAMES PARISH SHERIFF  
 Ecorse, Louisiana  
 General Fund

COMPARATIVE BALANCE SHEET  
 June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
<b>ASSETS</b>		
CASH	\$ 8,512	\$ 8,524
Interest-bearing deposits, at cost	2,384,500	2,354,949
Investments	2,281,545	-
Receivables:		
ACCRUED INTEREST	42,400	28,792
Due from other governments	82,884	81,432
Other	51,512	9,139
Prepaid expenditures	24,369	-
Due from other funds	<u>7,360</u>	<u>4,816</u>
<b>total assets</b>	<b>28,040,149</b>	<b>28,206,654</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 12,407	\$ 14,488
Leases payable	8,382	-
<b>total liabilities</b>	<u>20,789</u>	<u>14,488</u>
Fund balances:		
Reserved	14,389	-
Unreserved	<u>7,995,780</u>	<u>7,182,166</u>
<b>total fund balance</b>	<u>8,010,169</u>	<u>7,182,166</u>
<b>total liabilities and fund balance</b>	<b>28,840,149</b>	<b>28,206,654</b>



91. JAMES MADISON 500000  
General, Local and  
General Fund

Statement of Expenditures Reported to Budget (GAAP Basis)  
Year ended June 30, 1999  
With Comparative Actual Amounts for Year ended June 30, 1997

	1999		Variance -	
	Actual	Approved	1999 -	1997
	Amount	Amount	Excess/Deficit	Amount
<b>Current:</b>				
<b>Public safety:</b>				
<b>Personnel services and related benefits:</b>				
Police salary	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Detective salaries	1,140,000	1,100,000	40,000	1,100,000
Other salaries	15,000	8,000	7,000	15,000
Retirement and disability costs	147,000	144,750	2,250	157,500
Unemployment insurance	8,500	8,500	-	8,500
Total (personnel) services and related benefits	1,363,500	1,308,250	55,250	1,434,500
<b>Operating services:</b>				
Supervision/inspection	128,000	128,750	(750)	128,000
Auto insurance	112,000	105,000	7,000	105,000
Other liability insurance	148,000	147,000	1,000	147,000
Total operating services	388,000	380,750	7,250	380,000
<b>Operations and maintenance:</b>				
Auto fuel and oil	80,000	84,700	(4,700)	80,000
Auto maintenance	75,000	47,700	27,300	80,000
Supply materials, supplies, etc.	80,000	100,000	(20,000)	70,000
Office supplies and expenses	17,000	16,000	1,000	80,000
Telephone	44,000	44,000	-	40,000
Printer, fueling and maintenance	70,100	68,000	2,100	60,000
Professional fees	30,000	31,000	(1,000)	30,000
Detailed investigation expense	20,000	19,000	1,000	17,000
Other	80,000	80,000	-	80,000
Total operations and maintenance	567,100	567,400	(300)	567,000
<b>Travel and other charges</b>	2,000	2,000	-	2,000
<b>Capital outlays</b>				
<b>Equipment:</b>				
Equipment	1,000	100,000	(99,000)	100,000
Computer	10,000	10,000	-	10,000
Other	20,000	20,000	-	20,000
<b>Total capital outlay</b>	31,000	130,000	(99,000)	130,000
<b>Total expenditures</b>	\$4,046,700	\$4,046,000	\$700	\$4,046,000

Account names

**Sheriff's 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 25 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.

**Bond Fund** - To account for the collection of cash bonds and payment of these collections to the eligible recipients in accordance with applicable laws.

**Police Inmate Trust Fund** - To account for the receipts and disbursements made to the individual police inmate accounts.

**Commissary Fund** - To account for the sale of commissary merchandise and supplies.

**Deferred Compensation Fund** - To account for funds held by the Public Employees Benefits Service Corporation (PEBSCO) for employees who have deferred compensation under Internal Revenue Code Section 457. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

U.S. BANK HOLDING CORPORATION  
 General and Limited  
 Depository Funds

Including the open account  
 June 30, 1999

with Comparing Table for June 30, 1997

ASSETS

Cash  
 Interest-bearing deposits  
 Total assets

LIABILITIES

Due to other funds  
 Due to other banks and others  
 Due to other participants  
 Due to investors  
 Total liabilities

Assets	1999	1997	1999	1997	1999	1997	1999	1997
Cash	\$ 26,128	\$ 30,197	\$ 300,000	\$ 41,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Interest-bearing deposits	805,178	848,716	800,000	81,000	800,000	800,000	800,000	800,000
Total assets								
Liabilities								
Due to other funds	\$ 26,128	\$ 30,197	\$ 300,000	\$ 41,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Due to other banks and others	805,178	848,716	800,000	81,000	800,000	800,000	800,000	800,000
Due to other participants								
Due to investors								
Total liabilities								

ST. JAMES BROTHERHOOD SOCIETY  
 General, Contributed  
 Agency Funds

Accounting Statement of Changes in Assets and Liabilities  
 Year from June 30, 1988  
 with comparative totals for Year ended June 30, 1987

	Priority's Assets	Total Assets	From Trust Fund	Debiting Expenditures	1988	1987
<b>Assets, beginning of year</b>						
ADDITION:						
Priority's	18,748	-	-	-	18,748	12,885
Priority's	12,905	20,653	-	-	20,653	18,821
From and from	-	12,506	-	-	12,506	11,278
Trust funds	-	-	62,799	-	62,799	11,278
Transfer	-	-	-	56,879	-	56,879
Public Employees Benefits Services Deposited in	-	26,437,688	-	-	26,437,688	26,437,688
Trust, Inc., paid to the individual	-	1,124	-	-	1,124	1,124
Process of liquidation	27,141	27,141	27,141	-	27,141	27,141
Other additions	-	-	-	56,879	-	56,879
Total additions	30,654	26,466,267	89,940	56,879	26,551	21,083
Total	49,402	26,466,267	89,940	56,879	45,521	33,968
<b>Assets, June 30, 1988 (also listed in 1989 notes and tables)</b>						
ADDITION:						
Priority's	20,517	-	-	-	20,517	18,106
From and from	-	18,106	-	-	18,106	18,106
Trust funds	-	20,990	-	-	20,990	18,106
Transfer	8,006	-	-	-	8,006	8,006
Public Employees	26,438	26,438	-	-	26,438	26,438
Benefits Services	96,821	-	-	-	96,821	96,821
Trust, Inc.	-	1,124	-	1,124	-	1,124
Process of liquidation	-	27,141	27,141	-	27,141	27,141
Other additions	-	-	-	56,879	-	56,879
Total additions	54,982	56,699	27,141	58,003	104,867	104,867
Total	104,384	56,699	107,081	114,882	149,388	148,835
<b>Assets, end of year</b>						
ADDITION:						
Priority's	39,429	-	-	-	39,429	30,991
From and from	-	38,622	-	-	38,622	38,622
Trust funds	-	59,068	-	-	59,068	59,068
Transfer	14,091	-	-	-	14,091	14,091
Public Employees	26,438	26,438	-	-	26,438	26,438
Benefits Services	96,821	-	-	-	96,821	96,821
Trust, Inc.	-	1,124	-	1,124	-	1,124
Process of liquidation	-	27,141	27,141	-	27,141	27,141
Other additions	-	-	-	56,879	-	56,879
Total additions	176,819	149,388	54,282	114,882	391,511	391,511
Total	280,203	149,388	161,363	229,764	540,899	540,899

**INTERNAL CONTROL AND COMPLIANCE**

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

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2016 Tax Returns  
Audited by CPA  
Audited by CPA  
2015 Tax Returns  
Audited by CPA  
Audited by CPA  
2014 Tax Returns  
Audited by CPA  
Audited by CPA  
2013 Tax Returns  
Audited by CPA  
Audited by CPA  
2012 Tax Returns  
Audited by CPA  
Audited by CPA  
2011 Tax Returns  
Audited by CPA  
Audited by CPA

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

The Honorable Billy J. Harris, Jr.  
St. James Parish Sheriff  
CORAUM, Louisiana

We have audited the general purpose financial statements of the St. James Parish Sheriff for the year ended June 30, 2008, and have issued our report thereon dated August 04, 2008. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the St. James Parish Sheriff's general purpose 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

**Internal Control Over Financial Reporting**

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

**KOLDER, CHAMPAGNE, SLAYEN & RAINEY, LLC**  
MEMBER OF THE FIRM OF  
**KOLDER, CHAMPAGNE, SLAYEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

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 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

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

*Ko'dar, Champagne, Slava & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
August 28, 2022

ST. JAMES PARISH SHERIFF  
Greenville, Louisiana

Schedule of Findings and Questioned Costs  
Year ended June 30, 1988

1988-1            Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.



ST. JAMES PARISH RECEIPT  
CORVET, Louisiana

PRICER YARD AUDIT FINDINGS  
Year Ended June 30, 1998

During the audit examination of the June 30, 1997 general purpose financial statements, one internal control finding was noted. The following listing indicates the June 30, 1997 finding and/or comment and the status of it as of June 30, 1998:

<u>Finding</u>	<u>Status as June 30, 1998</u>
<u>Section I: Internal Control and Compliance Material to the Financial Statements</u>	
1997-1 The Sheriff did not have adequate segregation of functions within the accounting system.	this finding was not resolved during the year ended June 30, 1998 and is again mentioned on Corrective Action Plan as 1998-5.
<u>Section II: Internal Control and Compliance Material to Federal Agency</u>	
No prior year audit findings reported	
<u>Section III: Management Inquiries</u>	
No prior year audit findings reported	

ST. JAMES PARISH SHERIFF  
OFFICE, Louisiana

Corrective Action Plan  
Year Ended June 30, 1999

Findings 1899-1 as Subsets of Findings and Corrected Items:

1899-1 Based upon the cost/benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.