

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1996, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 32.16 mills on property with assessed valuations totaling \$142,052,255.

Total law enforcement taxes levied during 1996 were \$4,568,394. Taxes receivable in the General Fund at June 30, 1996, were \$3,691 and are included in due from governmental units and others.

(4) Due From Other Governmental Units and Others

Amounts due from other governmental units at June 30, 1996, consist of the following:

	<u>General Fund</u>	<u>Capital Projects</u>
State grants	\$ -	\$276,433
Supplemental pay	29,145	-
Maintenance of prisoners	45,376	-
Parish reimbursement for salaries	93,063	-
Commissions on video poker	28,223	-
Court attendance, civil fees, etc.	18,947	-
Ad valorem taxes and commissions	36,826	-
Federal grants	39,126	-
Interest	<u>42,882</u>	<u>5,952</u>
	<u>\$333,588</u>	<u>\$282,385</u>
	=====	=====

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices.

E. Larry Sikes, CPA  
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P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA  
Douglas D. Marcantel, CPA

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
(318) 332-4020

404 Pere Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the St. John the Baptist Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated August 23, 1996.

The 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, that transactions are executed 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,

MEMBER OF  
AMERICAN INSTITUTE OF  
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ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

At June 30, 1996, the Sheriff has accumulated and vested \$179,085 in vacation leave privileges required to be accrued in accordance with GASB Codification Section C60. This amount has been recorded as a general long-term obligation since no portion of the leave privileges are expected to be paid from current resources.

K. Fund Equity

Reserved fund balances represent portions of fund equity not appropriable for expenditures (reserved for inventory and prepaid expenses).

L. Encumbrances

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 integration in the funds.

M. Comparative Data

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

N. Total Columns on Combined Statements - Overview

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

O. Adoption of GASB Statement No. 27

During the year ended June 30, 1996, the Sheriff adopted GASB Statement No. 27, Accounting for Pensions by State and Local Government Employees.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana  
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
Year Ended June 30, 1996  
With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Deputies salaries	4,552,000	4,602,775	(50,775)	4,179,924
Other salaries	52,000	57,186	(5,186)	53,772
Pension and payroll taxes	331,200	347,585	(16,385)	285,997
Sheriff's expense allowance	5,000	6,500	(1,500)	6,500
Total personal service and related benefits	<u>5,005,200</u>	<u>5,079,046</u>	<u>(73,846)</u>	<u>4,591,193</u>
Operating services:				
Hospitalization insurance	500,000	636,313	(136,313)	484,920
Auto insurance	150,000	145,738	4,262	138,840
Other liability insurance	163,000	190,156	(27,156)	165,864
Total operating services	<u>813,000</u>	<u>972,207</u>	<u>(159,207)</u>	<u>789,624</u>
Operations and maintenance:				
Auto fuel and oil	140,000	147,863	(7,863)	155,317
Auto maintenance	115,000	103,600	11,400	85,728
Deputy uniforms, supplies, etc.	58,000	46,031	11,969	63,308
Office supplies and expenses	150,000	89,152	60,848	117,979
Computer maintenance & software	121,000	113,432	7,568	32,215
Detective expense	8,000	-	8,000	25,265
Telephone and utilities	47,500	43,838	3,662	47,130
Radio	24,000	21,134	2,866	46,650
Prisoner feeding and maintenance	92,150	100,342	(8,192)	88,396
Other professional fees	45,000	43,696	1,304	33,590
Criminal investigation expense	5,000	25,075	(20,075)	34,785
Leases	25,000	25,871	(871)	25,735
Litigation settlements	89,000	73,700	15,300	-
Other	91,208	39,944	51,264	18,054
Total operations and maintenance	<u>1,010,858</u>	<u>873,678</u>	<u>137,180</u>	<u>774,152</u>
Travel and other charges	<u>3,500</u>	<u>6,591</u>	<u>(3,091)</u>	<u>19,547</u>
Capital outlay:				
Autos	346,650	358,899	(12,249)	259,079
Radio	24,000	22,323	1,677	174
Deputy equipment	16,000	9,213	6,787	6,095
Office equipment	40,000	62,360	(22,360)	2,190
Computer	13,000	60,624	(47,624)	117,668
Land and prison facility	-	-	-	278,520
Total capital outlay	<u>439,650</u>	<u>513,419</u>	<u>(73,769)</u>	<u>663,726</u>
Total expenditures	<u>\$7,272,208</u>	<u>\$7,444,941</u>	<u>\$(172,733)</u>	<u>\$6,838,242</u>

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Schedule of Federal Financial Assistance  
Year Ended June 30, 1996

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Program or Award Amount	Expended This Year
Nonmajor Federal Assistance Programs:			
United States Department of Agriculture - Passed through the Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$ 1,982	\$ 2,969
United States Department of Justice - Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Drug Control and System Improvement - Formula Grant	16.579	26,935	26,935
United States Department of Housing and Urban Development - Passed through the Housing Authority of St. John the Baptist Parish - Public Housing Drug Elimination Program	14.854	69,188	69,188
United States Department of Transportation - Passed through the Louisiana Department of Public Safety and Corrections - Summer Holiday Weekend Overtime Enforcement	20.600	4,513	4,513
United States Department of Justice - Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice - D.A.R.E.	16.579	43,595	43,595
United States Department of Justice - Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice - LIBRS Phase II-A	16.579	2,500	7,500
United States Department of Justice - Passed through the St. John The Baptist Parish School Board - Alternative Discipline Program	16.540	15,612	15,612
United States Department of Justice - Cops/Fast Program	16.711	73,876	73,876
Federal Emergency Management Agency - Disaster Assistance	83.516	<u>6,111</u>	<u>6,111</u>
Total		<u>\$244,312</u>	<u>\$250,299</u>

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Offices:

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C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Ramey, CPA  
Clayton E. Darnall, CPA  
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## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

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The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996. These general purpose financial statements are the responsibility of the St. John the Baptist Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the St. John the Baptist Parish Sheriff taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule 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 general purpose financial statements taken as a whole.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 23, 1996

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70360  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
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The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

In connection with our audit of the general purpose financial statements of the St. John the Baptist Parish Sheriff and with our consideration of the St. John the Baptist Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. John the Baptist Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 23, 1996

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P. Troy Courville, CPA  
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Douglas D. Marcantel, CPA

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
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The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We have applied procedures to test the St. John the Baptist Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

### General Requirements

Political activity  
Civil rights  
Cash management  
Federal financial reports  
Drug-free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
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*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 23, 1996

GENERAL FUND

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

and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

Budgeting and budget reporting  
Revenues and cash receipts  
Purchases and cash disbursements  
Inventory control

Administrative Controls

<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity Civil rights Cash management Federal financial reports Drug-free Workplace Act	Types of services allowed or unallowed Reporting Eligibility

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the St. John the Baptist Parish Sheriff had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor programs:

- U. S. Department of Agriculture Food Distribution Program
- U. S. Department of Justice Drug Control and System Improvement
- U. S. Department of Justice Drug Abuse Resistance Education
- U. S. Department of Justice LIBRS Phase II-A
- U. S. Department of Justice Alternative Discipline Program
- U. S. Department of Justice Summer Holiday Weekend Overtime Program
- U. S. Department of HUD Public Housing Drug Elimination Program
- U. S. Department of Justice Cops/Fast Program
- U. S. Federal Emergency Management Agency Disaster Assistance

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs.

SCHEDULES OF INDIVIDUAL FUNDS

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices:

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
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P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA  
Douglas D. Marcantel, CPA

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
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The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the St. John the Baptist Parish Sheriff is the responsibility of the Sheriff. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the St. John the Baptist Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

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

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 23, 1996

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Lafayette, Louisiana  
August 23, 1996

In planning and performing our audit of the general purpose financial statements of the St. John the Baptist Parish Sheriff, for the year ended June 30, 1996, 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 an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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.

#### Inadequate Segregation of Accounting Functions

##### Finding:

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

##### Recommendation:

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

##### Response:

No response is considered necessary.

A material weakness is a 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 is a material weakness.

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices:

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Rainey, CPA  
Clayton E. Darnall, CPA  
Eugene H. Darnall, III, CPA  
Russell F. Champagne, CPA  
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Christine L. Cousin, CPA  
Stephanie M. Higginbotham, CPA  
Conrad O. Chapman, CPA  
Kathleen T. Darnall, CPA  
Jennifer S. Ziegler, CPA  
P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA  
Douglas D. Marcantel, CPA

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

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

113 East Bridge Street  
Breaux Bridge, LA 70517  
(318) 332-4020

404 Pere Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the general purpose financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the St. John the Baptist 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 executed 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, projection of any evaluation of the structure to 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.

MEMBER OF  
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INTERNAL CONTROL, COMPLIANCE

AND

OTHER INFORMATION

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 1996  
With Comparative Totals for Year Ended June 30, 1995

	Civil Fund	Tax Collector Fund	Prison Inmate Fund	Bond Fund	Community Relations Fund	Totals	
						1996	1995
Balances, beginning of year	\$ 24,738	\$ 333,998	\$27,452	\$ 359,327	\$1,248	\$ 746,763	\$ 656,079
Additions:							
Deposits -							
Sheriff's sales, suits, and seizures	358,218	-	-	-	-	358,218	745,722
Garnishments	143,690	-	-	-	-	143,690	152,472
Bonds	-	-	-	1,061,641	-	1,061,641	818,302
Fines	-	-	-	431,985	-	431,985	258,668
Other deposits	2,945	-	52,980	13,157	250	69,332	64,271
Taxes, fees, etc., paid to tax collector	-	19,606,760	-	-	-	19,606,760	19,379,333
Interest on investments	762	-	-	-	-	762	8,718
Total additions	<u>505,615</u>	<u>19,606,760</u>	<u>52,980</u>	<u>1,506,783</u>	<u>250</u>	<u>21,672,388</u>	<u>21,427,486</u>
Total	<u>530,353</u>	<u>19,940,758</u>	<u>80,432</u>	<u>1,866,110</u>	<u>1,498</u>	<u>22,419,151</u>	<u>22,083,565</u>
Reductions:							
Taxes, fees, etc., distributed to taxing bodies and others	-	19,662,548	-	-	-	19,662,548	19,273,594
Sheriff's General Fund	248,999	-	-	10,567	-	259,566	140,199
Litigants	249,146	-	-	-	-	249,146	625,081
Tax Collector Fund	-	-	-	1,060,718	-	1,060,718	774,638
Other settlements	-	-	-	22,934	-	22,934	214,454
Other reductions	4,094	-	46,808	115,222	250	166,374	308,836
Total reductions	<u>502,239</u>	<u>19,662,548</u>	<u>46,808</u>	<u>1,209,441</u>	<u>250</u>	<u>21,421,286</u>	<u>21,336,802</u>
Balances, end of year	\$ 28,114	\$ 278,210	\$33,624	\$ 656,669	\$1,248	\$ 997,865	\$ 746,763
	=====	=====	=====	=====	=====	=====	=====

ST. JOHN THE BAPTIST PARISH SHERIFF  
 LaPlace, Louisiana  
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
 June 30, 1996  
 With Comparative Totals for June 30, 1995

	Civil Fund	Tax Collector Fund	Prison Inmate Fund	Bond Fund	Community Relations Fund	Totals
						1996
						1995
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ 3,378	\$ -	\$ 1,248	\$ 8,335
Interest-bearing deposits	<u>28,114</u>	<u>278,210</u>	<u>30,246</u>	<u>656,669</u>	-	<u>738,428</u>
Total assets	<u>\$28,114</u>	<u>\$278,210</u>	<u>\$33,624</u>	<u>\$656,669</u>	<u>\$1,248</u>	<u>\$746,763</u>
<b>LIABILITIES</b>						
Due to taxing bodies and others	\$28,114	\$278,210	\$ -	\$656,669	\$1,248	\$728,187
Due to inmates	-	-	<u>33,624</u>	-	-	<u>18,576</u>
Total liabilities	<u>\$28,114</u>	<u>\$278,210</u>	<u>\$33,624</u>	<u>\$656,669</u>	<u>\$1,248</u>	<u>\$746,763</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

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

Tax Collector Fund - Article V, Section 27 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.

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

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

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

Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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 financial statements.

#### Inadequate Segregation of Accounting Functions

##### Finding:

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

##### Recommendation:

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

##### Response:

No response is considered necessary.

A material weakness is a 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 noncompliance with laws and regulations that would be material to a federal financial assistance program 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 policies and procedures used in administering federal financial assistance 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. However, we believe the above reportable condition to be a material weakness.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

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.

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. Infrastructure assets are not included in fixed assets. Estimated amounts are immaterial in relation to total fixed assets.

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

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable.

## TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4-5
Combined statement of revenues, expenditures, and changes in fund balance - All Governmental Fund Types	6
Statement of revenues, expenditures, and changes in fund balance - Governmental Fund Types - General Fund and Capital Projects Fund budget (GAAP basis) and actual	7
Notes to financial statements	8-19
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	23
Statement of expenditures compared to budget (GAAP basis)	24
Fiduciary Fund Type - Agency funds:	
Combining balance sheet	26
Combining statement of changes in assets and liabilities	27
INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	29-31
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	32
Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs	33-36
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	37-38

	Page
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	39
Independent Auditor's Report on Schedule of Federal Financial Assistance	40
Schedule of Federal Financial Assistance	41

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices:

E. Larry Sikes, CPA  
C. Burton Kolder, CPA  
Danny P. Frederick, CPA  
Chris Ramey, CPA  
Clayton E. Darnall, CPA  
Eugene H. Darnall, III, CPA  
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Stephen R. Dischler, MBA, CPA  
Douglas D. Marcantel, CPA

## INDEPENDENT AUDITOR'S REPORT

125 Rue Beauregard  
Lafayette, LA 70502  
(318) 232-3312

1201 Brashear Avenue  
Suite 301  
Morgan City, LA 70380  
(504) 384-6264

408 W. Cotton Street  
Ville Platte, LA 70586  
(318) 363-2792

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404 Pere Megret  
Abbeville, LA 70510  
(318) 893-5470

1231 E. Laurel Avenue  
Eunice, LA 70535  
(318) 457-4146

The Honorable Wayne Jones  
St. John the Baptist Parish Sheriff  
LaPlace, Louisiana

We have audited the accompanying general purpose financial statements of the St. John the Baptist Parish Sheriff, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the St. John the Baptist Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. John the Baptist Parish Sheriff, as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 23, 1996 on our consideration of the St. John the Baptist Parish Sheriff's internal control structure and a report dated August 23, 1996 on its compliance with laws and regulations.

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

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. John the Baptist Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

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

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
August 23, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1996

	Governmental Fund Type		Fiduciary Fund Type Agency Funds	Account Groups		Totals	
	Debt Service Fund	Capital Projects Fund		General Fixed Assets	General Long-Term Obligations	(Memorandum Only) 1996	1995
Cash	\$ 1,000	\$ 56,625	\$ 4,626	\$ -	\$ -	\$ 62,251	\$ 9,335
Interest-bearing deposits	-	2,631,274	993,239	-	-	8,215,337	5,788,372
Due from other governmental units and others	-	-	-	-	-	615,973	277,630
Due from other funds	-	-	-	-	-	-	79,349
Inventory	333,588	282,385	-	-	-	3,026	4,013
Prepaid insurance	3,026	-	-	-	-	-	31,500
Office furniture and equipment	-	-	-	-	-	4,099,273	2,370,286
Amount to be provided for retirement of general long-term obligations	-	-	-	4,099,273	-	3,094,085	158,664
<b>Total assets</b>	<b>\$4,928,438</b>	<b>\$2,970,284</b>	<b>\$997,865</b>	<b>\$4,099,273</b>	<b>\$3,094,085</b>	<b>\$16,089,945</b>	<b>\$ 8,719,149</b>

(continued)

ST. JOHN THE BAPTIST PARISH SHERIFF  
Laplace, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)  
June 30, 1996

	Governmental Fund Type		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	Debt Service Fund	Capital Projects Fund		General Fixed Assets	General Long-Term Obligations	
	General Fund		Agency Funds		1996	1995
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 43,302	\$ 276,622	\$ -	\$ -	\$ 319,924	\$ 30,427
Estimated claims payable	64,084	-	-	-	64,084	-
Retainage payable	-	63,219	-	-	63,219	-
Other accrued liabilities	126,754	4,295	-	-	131,049	83,692
Due to other funds	-	-	-	-	-	79,349
Due to taxing bodies and others	-	-	964,241	-	964,241	728,187
Due to inmates	-	-	33,624	-	33,624	18,576
Long-term debt - compensated absences payable	-	-	-	179,085	179,085	158,664
Bonds payable	-	-	-	2,915,000	2,915,000	-
Total liabilities	<u>234,140</u>	<u>344,136</u>	<u>997,865</u>	<u>3,094,085</u>	<u>4,670,226</u>	<u>1,098,895</u>
<b>Fund equity:</b>						
Investment in general fixed assets	-	-	-	4,099,273	4,099,273	2,370,286
Fund balance	-	-	-	-	-	-
Reserved for prepaid expenses	-	-	-	-	-	31,500
Reserved for inventory	3,026	-	-	-	3,026	4,013
Unreserved, undesignated	4,691,272	2,626,148	-	-	7,317,420	5,214,455
Total fund equity	<u>4,694,298</u>	<u>2,626,148</u>	<u>-</u>	<u>4,099,273</u>	<u>11,419,719</u>	<u>7,620,254</u>
Total liabilities and fund equity	\$ 4,928,438	\$ 2,970,284	\$ 997,865	\$ 4,099,273	\$ 16,089,945	\$ 8,719,149

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance -  
All Governmental Fund Types  
Year Ended June 30, 1996

	General	Debt Service	Capital Projects	Totals (Memorandum Only)	
				1996	1995
Revenues:					
Taxes	\$4,450,596	\$ -	\$ -	\$4,450,596	\$4,693,492
Intergovernmental Fees, charges, and commissions for services	1,113,375	-	1,371,953	2,485,328	972,359
Interest income	1,003,472	-	-	1,003,472	630,001
Miscellaneous	212,061	-	57,749	269,810	-
Total revenues	6,789,352	-	1,429,702	8,219,054	6,620,334
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	5,079,046	-	-	5,079,046	4,591,193
Operating services	972,207	-	-	972,207	789,624
Operations and maintenance	873,678	-	-	873,678	774,152
Travel	6,591	-	-	6,591	19,547
Capital outlay	513,419	-	1,581,130	2,094,549	743,075
Debt Service:					
Interest and fiscal charges	-	58,075	-	58,075	-
Total expenditures	7,444,941	58,075	1,581,130	9,084,146	6,917,591
Deficiency of revenues over expenditures	(655,589)	(58,075)	(151,428)	(865,092)	(297,257)
Other financing sources (uses):					
Sale of fixed assets	20,570	-	-	20,570	25,650
Proceeds from bond issuance	-	-	2,915,000	2,915,000	-
Operating transfers in	-	58,075	-	58,075	-
Operating transfers out	-	-	(58,075)	(58,075)	-
Total other financing sources (uses)	20,570	58,075	2,856,925	2,935,570	25,650
Excess (deficiency) of revenues and other sources over expenditures and other uses	(635,019)	-	2,705,497	2,070,478	(271,607)
Fund balance (deficit), beginning	5,329,317	-	(79,349)	5,249,968	5,521,575
Fund balance, ending	\$4,694,298	\$ -	\$2,626,148	\$7,320,446	\$5,249,968

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund Types - General Fund and Capital Projects Fund  
Budget (GAAP Basis) and Actual  
Year Ended June 30, 1996

	General Fund			Capital Projects Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem taxes	\$4,400,000	\$4,450,596	\$ 50,596	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	110,000	244,314	134,314	-	-	-
State grants	-	8,200	8,200	1,435,000	1,371,953	(63,047)
State revenue sharing (net)	375,000	377,910	2,910	-	-	-
State supplemental pay	325,000	344,792	19,792	-	-	-
Video poker	115,000	138,159	23,159	-	-	-
Fees, charges, and commissions for services -						
Civil and criminal fees	512,500	555,770	43,270	-	-	-
Court attendance	15,000	13,308	(1,692)	-	-	-
Transporting prisoners	14,000	15,794	1,794	-	-	-
Feeding and keeping prisoners	170,000	177,027	7,027	-	-	-
Employment programs	310,000	241,573	(68,427)	-	-	-
Interest income	225,000	212,061	(12,939)	31,000	57,749	26,749
Miscellaneous	3,925	9,848	5,923	-	-	-
Total revenues	<u>6,575,425</u>	<u>6,789,352</u>	<u>213,927</u>	<u>1,466,000</u>	<u>1,429,702</u>	<u>(36,298)</u>
<b>Expenditures:</b>						
Current -						
Public safety:						
Personal services and related benefits	5,005,200	5,079,046	(73,846)	-	-	-
Operating services	813,000	972,207	(159,207)	-	-	-
Operation and maintenance	1,010,858	873,678	137,180	-	-	-
Travel and other charges	3,500	6,591	(3,091)	-	-	-
Capital outlay	439,650	513,419	(73,769)	1,568,685	1,581,130	(12,445)
Total expenditures	<u>7,272,208</u>	<u>7,444,941</u>	<u>(172,733)</u>	<u>1,568,685</u>	<u>1,581,130</u>	<u>(12,445)</u>
Excess (deficiency) of revenues over expenditures	<u>(696,783)</u>	<u>(655,589)</u>	<u>41,194</u>	<u>(102,685)</u>	<u>(151,428)</u>	<u>(48,743)</u>
<b>Other financing sources:</b>						
Sale of fixed assets	21,020	20,570	(450)	-	-	-
Operating transfers out	-	-	-	-	(58,075)	(58,075)
Proceeds from bond issuance	-	-	-	2,915,000	2,915,000	-
State appropriation	200,000	-	(200,000)	-	-	-
Total other financing sources	<u>221,020</u>	<u>20,570</u>	<u>(200,450)</u>	<u>2,915,000</u>	<u>2,856,925</u>	<u>(58,075)</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(475,763)</u>	<u>(635,019)</u>	<u>(159,256)</u>	<u>2,812,315</u>	<u>2,705,497</u>	<u>(106,818)</u>
Fund balance (deficit), beginning	5,329,317	5,329,317	-	(79,349)	(79,349)	-
Fund balance, ending	\$4,853,554	\$4,694,298	\$(159,256)	\$2,732,966	\$2,626,148	\$(106,818)
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>ASSETS</b>		
Cash	\$ 1,000	\$ 1,000
Interest-bearing deposits	4,590,824	5,049,944
Due from other funds	-	79,349
Due from governmental units and others	333,588	277,630
Inventory	3,026	4,013
Prepaid insurance	-	<u>31,500</u>
Total assets	<u>\$4,928,438</u> =====	<u>\$5,443,436</u> =====
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 43,302	\$ 30,427
Estimated claims payable	64,084	-
Other accrued liabilities	<u>126,754</u>	<u>83,692</u>
Total liabilities	<u>234,140</u>	<u>114,119</u>
Fund balance:		
Reserved for prepaid expenses	-	31,500
Reserved for inventory	3,026	4,013
Unreserved, undesignated	<u>4,691,272</u>	<u>5,293,804</u>
Total fund balance	<u>4,694,298</u>	<u>5,329,317</u>
Total liabilities and fund balance	<u>\$4,928,438</u> =====	<u>\$5,443,436</u> =====

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

parish school board, and other independently elected parish officials are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises 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 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Debt Service Fund

This fund is used to account for the payment of general long-term debt, principle, interest and related costs of the Certificate of Indebtedness, Series 1995.

Capital Projects Fund

The capital projects fund is used to account for the construction of a new jail facility. Construction on this facility was not completed at June 30, 1996.

Agency Funds

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

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

Financial Report

Year Ended June 30, 1996

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

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ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

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 Sheriff is entitled to the funds. All other revenues are recorded when received.

Expenditures

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

Other Financing Sources

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

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 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.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

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

G. Investments

Under state law, the Sheriff may invest in United States bonds, treasury notes, or treasury bills. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. The Sheriff had no investments, as defined herein, at June 30, 1996.

H. Inventory

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

I. Interfund Receivables/Payables

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

J. Vacation and Sick Leave

Employees of the Sheriff's office earn from 6 to 21 days of vacation leave each year and from 6 to 20 days of sick leave each year. Vacation and sick leave in excess of 21 and 20 days, respectively, is forfeited on June 30 of each year. Vacation leave up to 21 days is paid upon termination, and sick leave earned by employees accumulates as noted above, but does not vest, and is forfeited upon termination or retirement.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board is encouraging early implementation.

(2) 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. At June 30, 1996, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$8,277,588.

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) at June 30, 1996, are secured as follows:

Bank balances	\$ 8,401,496
	=====
Federal deposit insurance	\$ 200,000
Pledged securities (category 3)	<u>14,406,659</u>
Total secured deposits	\$14,606,659
	=====
Excess of secured deposits over bank balances	\$ 6,205,163
	=====

Pledged securities in Category 3 includes uninsured 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 39:1229 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.

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(5) Changes in General Fixed Assets

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

	<u>Autos</u>	<u>Equipment</u>	<u>Land</u>	<u>Construction In Progress</u>	<u>Total</u>
Balance, June 30, 1995	\$ 847,728	\$1,173,088	\$349,470	\$ -	\$2,370,286
Additions	353,577	159,842	-	1,581,131	2,094,550
Reductions	<u>(225,764)</u>	<u>(139,799)</u>	<u>-</u>	<u>-</u>	<u>(365,563)</u>
Balance, June 30, 1996	\$ 975,541	\$1,193,131	\$349,470	\$1,581,131	\$4,099,273
	=====	=====	=====	=====	=====

(6) Pension Plans

Plan Description: The St. John the Baptist Parish Sheriff contributes to the Sheriffs' Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' 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 Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy: Plan members are required to contribute 8.7% of their annual covered salary and the St. John the Baptist Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% of annual covered payroll. The contribution requirements of plan members and the St. John the Baptist Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The St. John the Baptist Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1996, 1995 and 1994 were \$267,511, \$214,152 and \$194,817 respectively.

(7) Changes in Agency Fund Balances

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

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Prison Inmate Fund</u>	<u>Bond Fund</u>	<u>Community Relations Fund</u>
Balances, June 30, 1995	\$ 24,738	\$ 333,998	\$ 27,452	\$ 359,327	\$1,248
Additions	505,615	19,606,760	52,981	1,506,783	250
Reductions	<u>(502,239)</u>	<u>(19,662,548)</u>	<u>(46,809)</u>	<u>(1,209,441)</u>	<u>(250)</u>
Balances, June 30, 1996	<u>\$ 28,114</u>	<u>\$ 278,210</u>	<u>\$ 33,624</u>	<u>\$ 656,669</u>	<u>\$1,248</u>

(8) Changes in General Long-Term Obligations

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

	<u>Bonds Payable</u>	<u>Compensated Absences</u>
Long-term obligations payable at June 30, 1995	\$ -	\$ 158,664
Additions	2,915,000	227,469
Deductions	<u>-</u>	<u>(207,048)</u>
Long-term obligations payable at June 30, 1996	<u>\$2,915,000</u>	<u>\$ 179,085</u>

Long-term debt at June 30, 1996 is comprised of the following:

\$2,915,000 1995 Certificate of Indebtedness due in annual installments of \$240,000 to \$345,000; interest rates of 4.55 percent to 5.15 percent; full maturity at September, 2005; secured by ad valorem tax revenue. \$2,915,000

The annual requirements to amortize all debt outstanding at June 30, 1996, including interest payments of \$781,201 are as follows:

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

Year Ending <u>June 30</u>	
1997	\$ 377,738
1998	376,465
1999	374,477
2000	371,822
2001	368,482
2002 - 2005	<u>1,827,217</u>
Total	\$3,696,201 =====

(9) Litigation and Claims

At June 30, 1996, the Sheriff is involved in several lawsuits claiming damages. However, insurance coverage should be adequate to cover any monetary damages.

(10) Lease Obligations

In December of 1995, the Sheriff entered into an operating lease agreement for the lease of office space to house the detectives. This lease is for an initial term of 5 years at a monthly payment of approximately \$561. The minimum lease payments are as follows:

1997	\$ 6,732
1998	6,732
1999	6,732
2000	<u>5,618</u>
Total	\$25,814 =====

(11) Self-Insurance Plan

In July, 1995, the Sheriff established a self-insurance health plan to account for and finance its uninsured risk of loss which is administered by Risk Management, Inc. Under this plan, the Lamar Life Insurance Co. agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff which is \$30,000. Lamar Life Insurance Co. has agreed to reimburse the Sheriff for aggregate incurred claims during the period of insurance, less

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements (Continued)

any amounts paid with respect to the specific incurred claims, exceeding \$430,858. At June 30, 1996 a recap of the health plan follows:

Claims liability, June 30, 1995	\$ -
Add: Claims incurred	494,036
Less: Payments on claims	<u>(429,952)</u>
Claims liability, June 30, 1996	\$ 64,084 =====

The amount of the claims liability at June 30, 1996 represents claims incurred at June 30, 1996, after considering insurance reimbursement, but not yet paid at June 30, 1996.

(12) Risk Management

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

SUPPLEMENTAL INFORMATION

ST. JOHN THE BAPTIST PARISH SHERIFF  
LaPlace, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the St. John the Baptist Parish Sheriff (Sheriff) conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council,