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ST. JOHN THE BAPTIST PARISH SHERIFF
LaFayette, Louisiana

Financial Report

For Period June 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or assigned, 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.

Release Date: 12-22-88

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor James
St. John the Baptist Parish Sheriff
LAFACHE, 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, 2008, 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 and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. John the Baptist 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.

In accordance with Government Auditing Standards, we have also issued a report dated August 21, 2008 on our consideration of the St. John the Baptist Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain laws and regulations.

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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information linked 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.

Reder, Champagne, Slawson & Roney, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana
August 31, 2024

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

U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON, D.C. 20540

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balance -
All Governmental Funds Types
Year Ended June 30, 1998

	General	Debt	Capital	Totals	
				Expenditures (in \$)	1997
Revenues:					
Funds management	\$1,301,339	\$ -	\$ -	\$1,301,339	\$1,301,339
Fees, charges, and contributions for services	1,702,199	-	-	1,702,199	1,702,199
Interest income	104,199	1,278	1,209	116,686	116,686
Other income	209,884	-	-	209,884	209,884
Total revenues	<u>3,327,621</u>	<u>1,278</u>	<u>1,209</u>	<u>3,330,108</u>	<u>3,330,622</u>
Expenditures:					
Salaries					
Personnel services (and related benefits)	4,362,256	-	-	4,362,256	4,362,256
Operating supplies	1,218,199	-	-	1,218,199	1,218,199
Operations and maintenance	1,076,823	-	-	1,076,823	1,076,823
Taxes	484	-	-	484	484
Capital outlay	504,000	-	59,296	444,704	444,704
Debt service:					
Interest	-	244,000	-	244,000	244,000
Principal and fiscal charges	-	184,000	-	184,000	184,000
Total expenditures	<u>7,161,759</u>	<u>428,000</u>	<u>59,296</u>	<u>7,649,055</u>	<u>7,649,350</u>
Amounts identified as revenues less expenditures	<u>3,665,862</u>	<u>849,278</u>	<u>246,000</u>	<u>4,761,140</u>	<u>4,761,272</u>
Other financing sources (uses):					
Net of fund equity	28,304	-	-	28,304	-
Operating transfers in	-	444,703	-	444,703	444,703
Operating transfers out	<u>(308,000)</u>	-	<u>(188,700)</u>	<u>(496,700)</u>	<u>(496,700)</u>
Total other financing sources (uses)	<u>(279,696)</u>	<u>444,703</u>	<u>(188,700)</u>	<u>16,307</u>	<u>16,307</u>
Excess (shortfalls) of revenues and other sources less expenditures and other uses	28,606	254,577	157,300	540,483	540,579
Fund balance, reported to	<u>1,448,256</u>	<u>60,501</u>	<u>161,296</u>	<u>1,670,053</u>	<u>1,670,053</u>
Fund balance, ending	<u>\$1,476,862</u>	<u>\$165,078</u>	<u>\$162,596</u>	<u>\$1,804,536</u>	<u>\$1,804,662</u>

The accompanying notes are an integral part of this statement.

NY 2008 BY DISTRICT POLICE BUDGET
 (Police, Continues)

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Governmental Fund Types - General Fund and Special Projects Fund
 Budget (2008 Budget) and Actual
 Year Ended Aug 31, 2008

	General Fund			Special Projects Fund		
	Budget	Actual	Variance - Budget to Actual	Budget	Actual	Variance - Budget to Actual
Revenues:						
All other non-tax	\$1,790,326	\$1,861,338	\$ 71,012	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	240,000	233,340	(6,660)	-	-	-
State grants	-	-	-	-	-	-
State (Federal) sharing	-	-	-	-	-	-
County	340,000	340,000	-	-	-	-
State supplemental pay	434,708	411,800	(22,908)	-	-	-
Video poker	140,000	133,476	(6,524)	-	-	-
Fees, charges, and commissions						
for services	-	-	-	-	-	-
Rent and interest free	100,000	134,378	34,378	-	-	-
Other off-budget	14,000	14,718	718	-	-	-
Management programs	20,000	16,462	(3,538)	-	-	-
Fooding and feeding	-	-	-	-	-	-
programs	1,000,000	1,017,087	17,087	-	-	-
Employment programs	500,000	498,200	(1,800)	-	-	-
Interest income	100,000	110,748	10,748	2,500	3,850	1,350
Miscellaneous	200,000	200,000	-	-	-	-
Total revenues	\$3,484,034	\$3,522,718	\$38,684	\$2,500	\$3,850	\$1,350
Expenditures:						
Personnel						
Police safety						
Personal services and						
related benefit	8,400,000	8,507,738	107,738	-	-	-
operating services	7,100,000	7,110,000	10,000	-	-	-
Operation and maintenance	7,740,000	7,710,400	(29,600)	-	-	-
Travel and other charges	1,000	142	(858)	-	-	-
Capital outlay	350,000	352,000	2,000	30,000	30,000	30,000
Total expenditures	\$17,640,000	\$17,680,140	\$40,140	\$30,000	\$30,000	\$30,000
Excess (deficiency) of						
revenues over						
expenditures	(12,155,966)	(12,157,422)	(1,456)	(27,500)	(26,150)	1,350
Other financing sources (uses):						
Sale of fixed assets	10,000	10,000	-	-	-	-
Operating transfers out	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Total other financing						
sources	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)
Excess (deficiency) of						
revenues over						
expenditures and						
other uses	(12,265,966)	(12,267,422)	(1,456)	(157,500)	(156,150)	1,350
Fund balance, beginning	1,660,250	1,660,250	-	50,000	50,000	-
Fund balance, ending	\$1,394,284	\$1,392,828	(1,456)	\$192,500	\$193,850	\$1,350

The accompanying notes are an integral part of this statement.

ST. JOHN THE BAPTIST PARISH SHERIFF
LaFaire, 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 the law required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenues 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, Public 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 as 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 an oversight responsibility, such as the parish council,

ST. JOHN THE BAPTIST PARISH SHERIFF
LAFAYETTE, LOUISIANA

Notes to Financial Statements (Continued)

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

2. 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 19:1212, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Debt Service Fund

This fund is used to account for the payment of general long-term debt, principal, interest and related costs of the Certificate of Indebtedness, Series 1989.

Capital Projects Fund

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

Agency Funds

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

ST. JOHN THE BAPTIST PARISH HERITRY
Lafayette, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Disbursements from these funds are made to various parish agencies, litigants in suits, as others, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The individual agency funds and their purposes are as follows:

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

Tax Collector Fund - Article V, Section 17 of the Louisiana Constitution of 1904, 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.

Road 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.

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

C. General Fund Assets and Long-Term Obligations

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

ST. JOHN THE BAPTIST PARISH SHERRIFF
Lafayette, Louisiana

Notes to Financial Statements (continued)

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Infrastructure assets are not included in fixed assets. Interest costs are not capitalized. Estimated assets 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.

8. 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 financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

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

ST. JOHN THE BAPTIST PARISH Sheriff
Lafayette, 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 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 OMB financing sources when received.

B. 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 or 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. JOHN THE BAPTIST PARISH SHERIFF
RAPIDS, LOUISIANA

Notes 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. INVESTMENTS

Under state law, the Sheriff may invest in United States bonds, Treasury notes, or Treasury bills. Those 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, 1998.

H. PREPAID ITEMS

Payments made in advance for services that will benefit periods beyond June 30, 1998 are recorded as prepaid items. The only prepaid item that existed at June 30, 1998 was prepaid insurance.

I. INVENTORY

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

J. 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.

BY: JOHN DEE BAPTIST PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

K. Vacation and Sick Leave

Employees of the Sheriff's office earn from 4 to 20 days of vacation leave each year and from 4 to 20 days of sick leave each year. Vacation and sick leave in excess of 21 and 28 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 accumulated as noted above, but does not vest, and is forfeited upon termination or retirement.

As June 30, 1988, the Sheriff had accumulated and vested \$104,938 in vacation leave privileges required to be accrued in accordance with GASB Codification Section 208. 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.

L. Fund Equity

Reserved fund balances represent portions of fund equity not appropriate for expenditures incurred for prepaid insurance, inventory and debt services.

M. 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.

N. Comparative Data

Comparative total data for the prior year have been provided 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.

ST. JOHN THE BAPTIST PARISH SHERIFF
LAFFACHE, Louisiana

Notes to Financial Statements (continued)

D. TOTAL COLUIMS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are explained 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.

121 Cash and Interest-Bearing Deposits

Under State Law, the Sheriff may deposit funds within a financial 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 its certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1978, the Sheriff has cash and interest-bearing deposits bank balances totaling \$5,521,855.

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the financial 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 financial agent bank. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances bank balances at June 30, 1978, are secured as follows:

Cash balances	\$5,521,855

Federal deposit insurance	\$ 263,328
Pledged securities (category 2)	5,258,527
Total secured deposits	\$5,521,855

ST. JOHN THE BAPTIST PARISH SHERIFF
LAFFACHE, LOUISIANA

Notes to Financial Statements (Continued)

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the Trust Department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized, Category 3 Louisiana Revised Statute 38:1277 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 30 days of being notified by the Sheriff that the financial agent has failed to pay deposited funds upon demand.

15) 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, 1998, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 38.18 mills on property with assessed valuations totaling \$28,875,828.

Total law enforcement taxes levied during 1998 were \$4,771,135. Taxes receivable in the General Fund at June 30, 1998, were \$3,833 and are included in due from governmental units and others.

16) Due from Other Governmental Units and Others

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

	General Fund
Supplemental pay	\$ 38,680
Maintenance of prisoners	200,268
Parish reimbursements for salaries	38,828
Commissions on video poker	38,174
Court attendance, civil fees, etc.	4,741
Ad valorem taxes and commissions	32,828
Federal grants	68,528
	\$418,027

ST. JOHN THE BAPTIST PARISH SHERIFF
LaPlace, Louisiana

Notes to Financial Statements (Continued)

(8) Changes in General Fixed Assets

A summary of changes in general fixed assets is as follows:

	1998	1997	1996	1995
Balance, Jan 01, 1997	\$1,492,855	\$1,755,081	\$1,095,893	\$1,761,207
Additions	288,888	157,295	68,883	438,254
Reductions	(268,724)	(11,984)	-	(251,854)
Balance, Jan 01, 1998	\$1,512,919	\$1,899,392	\$1,164,776	\$1,947,607

(9) Pension Plans

Plan Description: The St. John the Baptist Parish Sheriff contributes to the Sheriff's 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 11:2151 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 1043, Metairie, Louisiana 70001-1043.

Funding Policy: Plan members are required to contribute 8.75% of their annual covered salary and the St. John the Baptist Parish Sheriff is required to contribute at an actuarially determined rate. The rate was \$4 through September of 1997 and \$4 for the remainder of the fiscal year of annual covered payroll. The contribution requirements of plan members and the St. John the Baptist Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The St. John the Baptist Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1994, 1995 and 1996 were \$264,126, \$384,648 and \$247,851 respectively.

(9) Changes in Agency Fund Balances

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

ST. JOHN THE BAPTIST PARISH SCHOOL
Lafayette, Louisiana

Notes to Financial Statements (Continued)

	CASH	THE	FUTURE	BOND	Deferred	Intergovernmental
	Fund	CASH FUND	FUND	Fund	Fund	Fund
Balance, June 30, 1987	\$ 21,200	\$ 254,480	\$ 18,328	\$ 884,203	\$ 1,828	\$ 5,000
Revisions	987,762	21,229,140	870,548	1,401,761	1,420	10,277
Indicators	(238,000)	(21,229,889)	(660,223)	(1,397,203)	(1,420)	(10,118)
Balance, June 30, 1988	\$ 51,200	\$ 255,911	\$ 187,648	\$ 1,518,761	\$ 1,128	\$ 5,000

NOTE 10 - CHANGE IN FINANCIAL LONG-TERM OBLIGATIONS

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

	Fixed Variable	Compensated Absences
Long-term obligations payable at June 30, 1987	\$ 475,800	\$ 215,980
Additions	-	231,179
Deductions	(210,800)	(218,110)
Long-term obligations payable at June 30, 1988	\$ 265,000	\$ 229,049

Long-term debt at June 30, 1988 is comprised of the following:

<p>\$2,318,800 1980 Certificate of Indebtedness due in annual installments of \$248,000 in \$348,000; interest rates of 4.55 percent to 5.35 percent; full maturity at September, 2005; covered by ad valorem tax revenue.</p>	<p>\$2,425,800</p>
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ST. JOHN THE BAPTIST PARISH SHERIFF
 LaPlace, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all debt outstanding at June 30, 1988, including interest payments of \$222,988 are as follows:

Year Ending <u>June 30</u>	
1989	\$ 374,477
1990	371,823
1991	368,483
1992	365,448
1993	374,399
1994 - 2000	<u>3,088,100</u>
Total	\$3,941,800

(9) Litigation and Claims

As June 30, 1988, the Sheriff is involved in several lawsuits claiming damages. However, insurance coverage should be adequate to cover any monetary damages on most lawsuits. In addition, there is one disputed workers compensation claim for which a range of potential loss (if any) cannot be determined at this time because the Sheriff is self-insured.

(10) Lease Obligations

In December of 1985, 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 \$241. The minimum lease payments are as follows:

1988	\$ 4,300
1989	<u>3,610</u>
Total	\$7,910

ST. JOHN THE BAPTIST PARISH GOVERNMENT
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

(12) Self-Insurance Plans

A. Health Care Liability

In July, 1990, the Sheriff established a self-insurance health plan in account for and finance the uninsured risk of loss which is now administered by Consolidated Health Plans, Inc. Under this plan, the Lessor Life Insurance Co. agreed to reimburse the Sheriff for specific insured claims related to any one covered employee or dependent which exceeds the limitation by the Sheriff which is \$10,000. Lessor Life Insurance Co. has agreed to reimburse the Sheriff for aggregate insured claims during the period of insurance, less any amounts paid with respect to the specific insured claims, succeeding approximately \$600,000.

Changes in the claim liability amounts are as follows:

	Balance at Beginning of Fiscal Year	Claims and Changes in Estimates	Payments and Claims	Balance at Fiscal Year-End
Group				
Hospitalization				
1990-1991	\$4,884	1,088,842	883,738	\$7,917
1991-1992	\$7,917	738,268	858,875	74,880

Claims payable for group hospitalizations of \$77,917 at June 30, 1992 was determined as follows:

	Amount
1. Claims incurred prior to June 30, 1992 and paid as of August 30, 1992	\$ 45,843
2. Claims incurred prior to June 30, 1992 and unpaid at August 30, 1992	30,268
3. Provision for claims incurred but not reported	-
4. Reimbursement due from reinsurer	<u>(18,262)</u>
Total claims payable	\$ 74,880

ST. JOHN THE BAPTIST PARISH SHERIFF
Lafayette, Louisiana

Notes to Financial Statements (Continued)

The provision for claims incurred but not reported of \$-0- was calculated utilizing historical information.

B. Auto Liability and Professional Liability

Effective November 1, 1997, the Sheriff established a self-insurance plan to account for and finance the uninsured risk of loss which is administered by Halliburton Casual Services. Under this plan, the Sheriff has a claim made policy with Cargill Insurance Company. The Sheriff is liable for claims up to \$50,000 per covered employee or dependent. The aggregate maximum that the Sheriff is insured for is \$100,000. The amount of liability recorded at June 30, 1998 is \$87,500, which is included in other accrued liabilities on the balance sheet.

(12) Outstanding

At June 30, 1997, the Sheriff's office was the subject of an internal investigation surrounding the possibility of misappropriation of funds. The investigation is still pending at June 30, 1998. The outcome at this time is uncertain and therefore, no liability has been recorded on the financial statements.

(13) Impact of Year 1999 on Computer Programs Installed

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 Sheriff's computer programs that have time sensitive software may recognize a date ending "99" as the year 1999 rather than the year 2000. 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.

The Sheriff is utilizing both internal and external resources to identify and test the systems for Year 2000 compliance. To date, a preliminary assessment of the impact of this issue has not been completed. Consequently, management has not estimated the Year 2000 compliance expense and related potential impact on the Sheriff's earnings.

SUPPLEMENTAL INFORMATION

GENERAL FUND

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

ST. JOHN THE BAPTIST EPISCOPAL SOCIETY
LaPlace, Louisiana
General Fund

Comparative Balance Sheet
 JUNE 30, 1938 AND 1937

	1938	1937
ASSETS		
CASH	\$ 33,283	\$ 33,147
Interest-bearing deposits	2,428,286	2,288,868
Prepaid insurance	78,286	-
Accrued interest receivable	8,425	57,613
Due from governmental units and others	438,529	356,113
Inventory	3,823	9,173
TOTAL ASSETS	\$4,146,482	\$3,771,804
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 187,453	\$ 75,369
Estimated claims payable	74,880	87,317
Other accrued liabilities	248,420	188,700
DUE TO OTHERS	163,421	-
TOTAL LIABILITIES	674,174	388,886
Fund balance:		
Reserved for prepaid insurance	78,286	-
Reserved for inventory	3,823	9,173
Unreserved, undesignated	3,379,318	3,443,825
Total fund balance	3,873,327	3,443,138
TOTAL Liabilities and fund balance	\$4,146,482	\$3,771,804

U. S. JOB THE FASTEST GROWING INDUSTRY
LiftTrak, Substrak
Bristol, PA

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

Expense	1998		Year-over - Favorable Disadvantage	1997 Actual
	Budget	Actual		
Health Safety -				
Personal services and related benefits:				
Director Salary	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Executive Salaries	3,800,000	3,899,360	99,360	3,900,000
Other Salaries	10,000	10,000	100,000	1,000
Commissions and payroll taxes	626,897	496,971	129,926	496,971
Director's expense allowance	6,000	6,000	-	6,000
Total personal services and related benefits	3,883,900	3,857,271	26,629	3,945,000
Operational expenses:				
Deprecial 100% amortized	680,000	191,127	488,873	191,127
Auto Insurance	100,000	100,000	99,775	100,000
Other Liability Insurance	100,000	100,000	100,000	100,000
Total operating services	1,380,000	3,857,271	2,477,271	2,191,127
Operations and maintenance:				
Auto Rent, and oil	170,000	168,640	1,360	170,000
Auto maintenance	170,000	153,480	16,520	160,000
Supply and travel, supplies, etc.	600,000	583,500	16,500	570,000
Office supplies and expenses	100,000	93,480	6,520	90,000
Computer maintenance & software	50,000	26,500	23,500	26,500
Telephone and utilities	300,000	620,700	320,700	300,000
Salaries	-	-	-	20,000
Printer, feeding and maintenance	400,000	370,760	29,240	380,000
Other professional fees	20,000	20,000	9,000	10,000
Professional management fee expense	20,000	20,000	170,000	20,000
Travel	20,000	20,000	1,000	20,000
Emergency service	20,000	20,000	600	-
Other	20,000	20,000	20,000	20,000
Total operations and maintenance	1,400,000	1,720,660	320,660	1,400,000
Travel and other charges:				
	1,000	500	500	1,000
Capital Expenditures				
Auto	100,000	200,000	100,000	50,000
Build	100,000	90,000	10,000	20,000
Equipment	20,000	20,000	10,000	20,000
Office equipment	1,000	1,000	1,000	20,000
Computer	20,000	20,000	2,000	20,000
Total capital spending	221,000	331,000	110,000	110,000
Total expenditures	\$5,084,900	\$9,685,142	\$4,600,242	\$6,084,900

INTERNAL CONTROL AND COMPLIANCE

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

2. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

3. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

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

4. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

5. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

6. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

7. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

8. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

9. MEMPHIS, TN
KOLDER CHAMPAGNE SLAVEN & RAINEY, LLC
2000 SOUTH MAIN
MEMPHIS, TENNESSEE 38103

The Honorable Wayne Jones
St. John the Baptist Parish Sheriff as
Ex-officio Tax Collector
Lafayette, 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, 1998, and have issued our report thereon dated August 23, 1998. 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. John the Baptist 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. John the Baptist Parish Sheriff's internal control over financial reporting in order to determine the 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. John the Baptist Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described in the accompanying schedule of prior and current audit findings as item NI-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the 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 identified as item NI-1 in the schedule of prior and current audit findings is a material weakness.

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

Kolder, Champagne, Slaven & Rainey, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana
August 01, 2022

ST. JOHN THE BAPTIST PARISH SHERIFF
Lafayette, Louisiana

Schedule of Drive and Current Audit Findings and
Management's Corrective Action Plan
Year Ended June 30, 1998

I. Drive Year Findings.

Compliance.

Item 22-1 - Noncompliance with Louisiana Fiscal Agency and Cash Management Law

Finding:

The St. John the Baptist Sheriff did not comply with Louisiana Revised Statutes 1184:8.1 18:1204. This statute states that the amount of funds on deposit at financial institutions must, at all times, be one hundred percent secured. The Sheriff had inadequate security at one financial institution at June 30, 1997 in the approximate amount of \$107,000.

Status:

The Sheriff has procedures in place that ensure that deposits are adequately secured at all times. No instances of noncompliance were noted at June 30, 1998.

Internal Control Over Financial Reporting

Item 21-1 - 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.

Status:

Unresolved. See item 24-1

Management Letter Items

Item 21-3 - Unsecured Deposits

Finding:

Deposits were found to be unsecured at June 30, 1997 in an amount of approximately \$107,000. Additional procedures should be implemented to prevent this from occurring again.

Status:

Resolved. No instances of noncompliance were noted at June 30, 1998.

ST. JOHN THE BAPTIST PARISH SHRINE
Lafayette, Louisiana

Schedule of Peace and Goodwill Audit Findings and
Management's Corrective Action Plan (Continued)
Year Ended June 30, 1998

Item 82-4 - Inmate Procedures

Finding:

When prisoners are released from custody and their personal belongings are returned, they should be required to sign a receipt indicating the items that were returned and that they are in agreement with this. Those receipts should be kept on file in the sheriff's office.

Status:

Resolved. No exceptions were noted as June 30, 1998.

Item 82-5 - Inmate Fund Cash Procedures

Finding:

Cash in the inmate fund should be counted and reconciled not only to the daily deposit listing but also to the receipts and envelopes. The person who brings the deposit to the bank should not be responsible for counting the money and preparing the deposit slips.

Status:

Resolved. No exceptions were noted as June 30, 1998.

Item 82-6 - Bond Fund Procedures

Finding:

Regarding the Bond Fund, one officer per shift should be responsible for collecting fines, receipts should be signed by the person collecting the fines, receipts should be issued to managerial personnel, the individual for whom the bond is paid should be indicated, carbon copies of receipts should not be removed from the receipt book, and all receipts should be initialed indicating that the proper amount was received from the jail.

Status:

Partially resolved. See Item 82-2.

ST. JOHN THE BAPTIST PARISH SHERIFF
Lafayette, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan (Continued)
Test Ended June 19, 1998

12. Current Year Findings and Management's Corrective Action Plan:

Internal Control Over Financial Reporting

Item 22-1 - 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.

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

Management Letter Items

Item 22-2 - Bond Fund Procedures

Finding:

Regarding the Bond Fund, all receipts should be signed by the person collecting the fines, receipts should be issued in numerical sequence, the individual for whom the bond is paid should be indicated and carbon copies of receipts should not be removed from the receipt book.

Management's Corrective Action Plan:

The Sheriff has designed a detailed plan which addresses each of the items mentioned above. The plan is very thorough and provides safeguards which are deemed necessary by the Sheriff to protect and properly account for the assets related to this fund. The plan is currently being implemented.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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MANAGEMENT LETTER

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

During our audit of the financial statements of the St. John the Baptist Parish Sheriff as of and for the year ended June 30, 1999 we noted a certain area in which improvements in the accounting system and financial practices may be desirable. This was included in the prior year's management letter, and we have noted that procedures were improved. However, further improvement is suggested as follows:

Regarding the fund fund, all receipts should be signed by the persons collecting the fines. All receipts should be in numerical sequence, carbon copies should not be removed from the book and the person for whom the fund was paid should be indicated on the receipt.

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

Kolder, Champagne, Slaven & Rainey, LLC

Defining Public Accountants

Lafayette, Louisiana
August 20, 1999

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SERVICES GROUP
CHICAGO, ILLINOIS
SERVICES GROUP
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