

**CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana**

**Financial Report  
For the Year Ended June 30, 2011**

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## INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of June 30, 2011, and for the year then ended. These basic financial statements are the responsibility of the Calcasieu Parish Sheriff. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of June 30, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 8, 2011, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the required supplementary information on pages 6 through 12 and page 42, respectively, are not a required part of the basic financial statements, but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 45 through 57 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Calcasieu Parish Sheriff. In addition, the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is not a required part of the basic financial statements. Also, included in the other supplementary information are statements required by the Louisiana Legislative Auditor pertaining to taxes collected and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



December 8, 2011

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**Management's Discussion and Analysis**

Within this section of the Calcasieu Parish Sheriff's (Sheriff) annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2011. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**Financial Highlights**

The Sheriff's assets exceeded its liabilities by \$69,993,629 (net assets) for the fiscal year reported.

Total expenditures of \$70.0 million exceeded total revenues of \$64.1 million, which resulted in current year excess expenditures over revenues of \$5.9 million.

Total net assets are comprised of the following:

- (1) Capital assets of \$25,873,530 included property and equipment, net of accumulated depreciation of \$34,264,434 and land of \$726,133.
- (2) Unrestricted net assets of \$43,393,966.

The Sheriff's governmental funds reported total ending fund balance of \$56,599,855 this year. This compares to the prior year ending fund balance of \$56,926,933, reflecting a decrease of \$327,078 during the current year.

At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$24,754,911, or 39% of total General Fund expenditures and 40% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

**Government-wide Financial Statements**

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other financial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements are presented on pages 14 and 15 of this report.

**Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The Sheriff uses governmental funds and fiduciary funds as follows:

*Governmental funds* are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 18 through 21 of this report.

Individual fund information for non-major governmental funds is found in combining statements in a later section of this report.

*Fiduciary funds* are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic agency fund financial statements are presented on page 22 of this report.

*Notes to the basic financial statements*

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 23 of this report.

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Also, beginning with the fiscal year ended June 30, 2009, the Sheriff is recognizing his future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 45. The actuarial unfunded liability at June 30, 2011 is \$10.82 million. GASB 45 attempts to record future costs for post retirement benefits in the periods in which they are earned, as opposed to when actually paid. As this adoption is occurring prospectively, there is no comparative data. Required supplementary information can be found starting on page 41 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 44.



**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Management's Discussion and Analysis (Continued)**

**Financial Analysis of the Sheriff as a Whole**

The Sheriff implemented the new financial reporting model used in this report beginning with the fiscal year ended June 30, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Sheriff as a whole.

The Sheriff's net assets at fiscal year-end are \$69,993,629. The following table provides a summary of the Sheriff's net assets:

	<u>2011</u>	<u>Percentage</u>	<u>2010</u>	<u>Percentage</u>
<b>Assets:</b>				
Current assets	\$ 58,833,712	69 %	\$ 59,114,153	68 %
Capital assets	<u>26,599,663</u>	<u>31</u>	<u>28,054,841</u>	<u>32</u>
<b>Total assets</b>	<u>85,433,375</u>	100 %	<u>87,168,994</u>	100 %
<b>Liabilities:</b>				
Current liabilities	2,233,857	15 %	2,187,220	19 %
Long-term liabilities	<u>13,205,889</u>	<u>85</u>	<u>9,078,080</u>	<u>81</u>
<b>Total liabilities</b>	<u>15,439,746</u>	100 %	<u>11,265,300</u>	100 %
<b>Net assets:</b>				
Investment in capital assets	26,599,663		28,054,841	
Unrestricted	<u>43,393,966</u>		<u>47,848,853</u>	
<b>Total net assets</b>	<u>\$ 69,993,629</u>		<u>\$ 75,903,694</u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 26.34-to-1 for the current year compared to 27.03-to-1 for the previous year.

Approximately 38% of the governmental activities' net assets are invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports net assets of \$69,993,629. This amount is \$5,910,065 less than last year. The Sheriff's office has \$26.6 million invested in capital assets. The Sheriff's overall financial position decreased during fiscal years 2011 and 2010 due largely to increases in depreciation and post retirement benefits.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Management's Discussion and Analysis (Continued)**

The following table provides a summary of the Sheriff's changes in net assets:

	<u>2011</u>	<u>Percentage</u>	<u>2010</u>	<u>Percentage</u>
<b>Revenues:</b>				
<b>Program:</b>				
Charges for services/fines	\$15,138,451	24 %	\$15,235,625	25 %
Operating grants and contributions	2,065,229	3	1,106,796	2
<b>General:</b>				
Sales taxes	30,159,077	47	29,437,989	47
Property taxes	11,922,025	18	11,501,580	18
State supplemental pay	3,843,524	6	3,708,077	6
State revenue sharing	385,650	1	382,987	1
Interest	238,139	0.4	206,226	0.5
Miscellaneous	338,660	0.6	340,170	0.5
<b>Total revenues</b>	<u>64,090,755</u>	100 %	<u>61,919,450</u>	100 %
<b>Program expenses:</b>				
Public safety	<u>70,000,820</u>	100 %	<u>68,045,643</u>	100 %
<b>Total expenses</b>	<u>70,000,820</u>	100 %	<u>68,045,643</u>	100 %
<b>Change in net assets</b>	<u>(5,910,065)</u>		<u>(6,126,193)</u>	
<b>Beginning net assets</b>	<u>75,903,694</u>		<u>82,029,887</u>	
<b>Ending net assets</b>	<u>\$69,993,629</u>		<u>\$75,903,694</u>	

**Governmental Revenues**

The Sheriff is heavily reliant on property and sales taxes as well as service fees and fines to support its operation. Service fees and fines provided 24%, property taxes provided 18% and sales taxes provided 47% of the Sheriff's total revenues. Overall revenues increased approximately \$2.2 million over the previous year.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

**Governmental Functional Expenses**

The total function of the Sheriff's office is public safety activities. Of the total cost, depreciation on the equipment, vehicles and buildings was \$4,948,760 or 7.1% of total expenses.

**FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS**

**Governmental Funds**

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$56,599,855. The ending fund balance consists \$63,028 of nonspendable, \$750,264 assigned for capital assets and improvements, \$1,500,000 assigned for legal contingencies, \$26,500,360 assigned for emergencies and \$3,056,346 assigned for other law enforcement activities. As a result, the unassigned fund balance is \$24,729,857. The unassigned fund balance decreased by \$327,078 from the previous year.

**Major Governmental Funds**

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance decreased by \$901,602. In fiscal year 2011, revenues increased \$2.35 million over the prior year, overall operating expenditures increased by \$2.08 million with an increase of \$1.73 million in personnel services and related benefits, an increase of \$165 thousand in materials and supplies, and an increase of \$898 thousand in capital outlay. Also, a decrease of \$29 thousand in travel and other charges and a decrease of \$679 thousand in operating services occurred during the year.

**Budgetary Highlights**

*The General Fund* – Overall the actual revenues exceeded the budgeted amounts and expenditures were less than expected as displayed on page 42.

**Capital Assets**

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2011, was \$26,599,663. See Note 6 for additional information about changes in capital assets during the fiscal year and the end of the year. The following table provides a summary of capital asset activity.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Management's Discussion and Analysis (Continued)**

	<u>2011</u>	<u>2010</u>
<b>Nondepreciable assets</b>		
Land	\$ 726,133	\$ 726,133
Work in progress	45,959	45,959
<b>Depreciable assets:</b>		
Buildings and improvements	22,362,847	21,951,251
Equipment and furniture	24,427,965	23,133,620
Vehicles	<u>13,301,193</u>	<u>12,298,514</u>
<b>Total depreciable assets</b>	60,092,005	57,383,385
<b>Less accumulated depreciation</b>	<u>34,264,434</u>	<u>30,100,636</u>
<b>Book value-depreciable assets</b>	\$ <u>25,827,571</u>	\$ <u>27,282,749</u>
<b>Percentage depreciated</b>	57%	52%
<b>Book value-all assets</b>	\$ <u>26,599,663</u>	\$ <u>28,054,841</u>

**Contacting the Sheriff's Financial Management**

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Sheriff's office, Mrs. Sharon Cutrera, CFO at (337)491-3690.

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**STATEMENT OF NET ASSETS**

June 30, 2011

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 48,173,978
Receivables	6,503,040
Investments	4,093,666
Prepaid items	26,296
Inventory	36,732
Capital assets:	
Land	726,133
Capital assets, net	<u>25,873,530</u>
<b>Total assets</b>	<b>85,433,375</b>
 <b>LIABILITIES</b>	
Accounts payable and accrued liabilities	2,233,857
Long-term liabilities:	
Due within one year	352,545
Due after one year	<u>12,853,344</u>
<b>Total liabilities</b>	<b><u>15,439,746</u></b>
 <b>NET ASSETS</b>	
Invested in capital assets	26,599,663
Unrestricted	<u>43,393,966</u>
<b>Total net assets</b>	<b><u>\$ 69,993,629</u></b>

The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2011

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets Governmental Activities
		Fees, Fines, And Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public safety	\$ 70,000,820	\$ 15,138,451	\$ 2,065,229	\$ (52,797,140)
 Total Governmental Activities	 \$ 70,000,820	 \$ 15,138,451	 \$ 2,065,229	 (52,797,140)
 General revenues:				
Taxes -				
Property taxes, levied for general purposes				11,922,025
Sales and use taxes, levied for general purposes				30,159,077
State supplemental pay				3,843,524
State revenue sharing				385,650
Interest and investment earnings				238,139
Miscellaneous				338,660
Total general revenues				<u>46,887,075</u>
 Change in net assets				 (5,910,065)
 Net assets at beginning of year				 <u>75,903,694</u>
 Net assets - June 30, 2011				 <u>\$ 69,993,629</u>

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**



## FUND DESCRIPTIONS

### General Fund

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

### Other Governmental

To account for the special revenue funds, which are considered governmental funds, and are also considered to be non-major funds.

### Fiduciary Funds

To account for the funds held for others.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2011

	General	Other Governmental	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 45,177,057	\$ 2,996,921	\$ 48,173,978
Receivables	6,434,068	68,972	6,503,040
Investments	4,093,666	-	4,093,666
Prepaid items	25,054	1,242	26,296
Inventory	36,732	-	36,732
 Total assets	 \$ 55,766,577	 \$ 3,067,135	 \$ 58,833,712
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 2,224,310	\$ 9,547	\$ 2,233,857
 Total liabilities	 2,224,310	 9,547	 2,233,857
<b>FUND BALANCES</b>			
Nonspendable	61,786	1,242	63,028
Assigned for capital improvements	750,000	-	750,000
Assigned for equipment	264	-	264
Assigned for legal contingencies	1,500,000	-	1,500,000
Assigned for emergencies	26,500,360	-	26,500,360
Assigned for other law enforcement activities	-	3,056,346	3,056,346
Unassigned	24,729,857	-	24,729,857
	53,542,267	3,057,588	56,599,855
 Total liabilities and fund balances	 \$ 55,766,577	 \$ 3,067,135	 \$ 58,833,712

The accompanying notes are an integral part of the basic financial statements.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF NET ASSETS**

June 30, 2011

Total fund balances for governmental funds at June 30, 2011	\$ 56,599,855
Total net assets reported for governmental activities in the Statement of Net Assets is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Land	726,133
Capital assets, net of \$34,264,434 accumulated depreciation	<u>25,873,530</u>
	26,599,663
Long-term liabilities at June 30, 2011:	
Compensated absences payable	(2,389,416)
Other post retirement benefits	<u>(10,816,473)</u>
	<u>(13,205,889)</u>
Total net assets of governmental activities at June 30, 2011	<u>\$ 69,993,629</u>

The accompanying notes are an integral part of the basic financial statements.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2011

	General	Other Governmental	Totals
<b>REVENUES</b>			
Ad valorem taxes	\$ 11,922,025	\$ -	\$ 11,922,025
Intergovernmental	6,241,653	52,750	6,294,403
Commissions, fees and charges	14,224,273	914,178	15,138,451
Interest	224,526	13,613	238,139
Sales taxes	30,159,077	-	30,159,077
Other	334,771	3,889	338,660
<b>Total revenues</b>	<b>63,106,325</b>	<b>984,430</b>	<b>64,090,755</b>
 <b>EXPENDITURES</b>			
Public safety:			
Personnel services and related benefits	48,864,904	-	48,864,904
Operating services	6,601,696	187,521	6,789,217
Materials and supplies	4,852,379	182,472	5,034,851
Travel and other charges	217,832	17,447	235,279
Capital outlay	3,471,116	22,466	3,493,582
<b>Total expenditures</b>	<b>64,007,927</b>	<b>409,906</b>	<b>64,417,833</b>
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(901,602)</b>	<b>574,524</b>	<b>(327,078)</b>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	250,000	-	250,000
Operating transfers (out)	(250,000)	-	(250,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>NET CHANGES IN FUND BALANCE</b>	<b>(901,602)</b>	<b>574,524</b>	<b>(327,078)</b>
 <b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>54,443,869</b>	<b>2,483,064</b>	<b>56,926,933</b>
 <b>FUND BALANCES AT END OF YEAR,</b>	<b>\$ 53,542,267</b>	<b>\$ 3,057,588</b>	<b>\$ 56,599,855</b>

The accompanying notes are an integral part of the basic financial statements.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2011

Total net changes in fund balances at June 30, 2011 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (327,078)
 The change in net assets reported for governmental activities in the Statement of Activities is different because:	
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
 Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	 3,493,582
Depreciation expense for the year ended June 30, 2011	<u>(4,948,760)</u>
	<u>(1,455,178)</u>
 Government funds do not report changes in long-term liabilities as expenditures. However, the following changes in long-term liabilities do appear in the Statement of Activities since the liabilities are reported on the Statement of Net Assets	
 Change in compensated absences	 (192,099)
Change in other post retirement benefits	<u>(3,935,710)</u>
	<u>(4,127,809)</u>
 Total changes in net assets at June 30, 2011 per Statement of Activities	 <u>\$ (5,910,065)</u>

The accompanying notes are an integral part of the basic financial statements.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**

June 30, 2011

**ASSETS**

Cash and cash equivalents

\$ 4,094,106

**LIABILITIES**

Due to taxing bodies and others

\$ 4,094,106

The accompanying notes are an integral part of the basic financial statements.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**Notes to the Financial Statements**

**INTRODUCTION**

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, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff 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, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Calcasieu Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, *Audits of State and Local Governments*.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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 operation of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursements of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements

**B. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Calcasieu Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statement—and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff's functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.



**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**B. BASIS OF PRESENTATION (Continued)**

The Sheriff reports the following major governmental fund:

The General Fund is the primary operating fund of the Sheriff. It accounts for all financial resources except those that are required to be accounted for in other funds.

Additionally, the Sheriff reports the following fund types:

**Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

The amounts reflected in the governmental fund financial statements, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)**

The government-wide financial statements are accounted for using an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes and related state revenue sharing are recorded in the year the 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 by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on deposits is recorded when interest is earned. Substantially all other revenues are recorded when received.

**Expenditures**

The Sheriff’s primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchase of various operating supplies are regarded as expenditures at the time purchased.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)**

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfers are authorized by the Sheriff.

**Deferred Revenues**

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**D. BUDGET PRACTICES**

1. The proposed budget for the general fund is submitted 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 the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**E. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits and time deposits with original maturities of 180 days or less. They are stated at cost, which approximates market.

**F. INVESTMENTS**

The Sheriff's investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Louisiana Asset Management Pool (LAMP). LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

**G. INVENTORY**

All inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventory consists mainly of vehicle parts.

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-40
Office equipment and furniture	5-12
Vehicles	5

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**Notes to the Financial Statements**

**I. LONG-TERM DEBT**

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of compensated absences payable and other post retirement benefits.

**J. VACATION AND SICK LEAVE**

All permanent, full-time employees earn from 10-20 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave up to 20 days is paid to the employee at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year. However, unused sick leave is forfeited upon termination.

At June 30, 2011, employees of the Sheriff's office have accumulated \$2,389,416 in leave privileges; \$352,545 in current liabilities and \$2,036,871 in long-term liabilities.

**K. EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**L. FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

In the fund financial statements, governmental fund equity is classified as fund balance. The Sheriff adopted GASB Statement 54 in the year ended June 30, 2011. As such, fund balances of governmental funds are classified as follows:

**Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because constraints that externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the Sheriff. The Sheriff is the highest level of decision-making authority for the Sheriff's Office. Commitments may be established, modified, or rescinded only through resolutions approved by the Sheriff.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Under the Sheriff's adopted policy, only he may assign amounts for specific purposes.

**Unassigned** – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Sheriff considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Sheriff considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Sheriff has provided otherwise in his commitment or assignment actions.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

Notes to the Financial Statements

**M. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**N. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**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, 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, 2011, the Sheriff has cash and cash equivalents (book balances) totaling \$52,268,084 as follows:

	<u>Government-wide Statement of Net Assets</u>	<u>Fiduciary Funds Statement of Assets and Liabilities</u>	<u>Total</u>
Demand deposits	\$ 9,027,039	\$ 4,094,106	\$ 13,121,145
Time deposits	<u>39,146,939</u>	<u>-</u>	<u>39,146,939</u>
Total	<u>\$ 48,173,978</u>	<u>\$ 4,094,106</u>	<u>\$ 52,268,084</u>

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**2. CASH AND INTEREST-BEARING DEPOSITS (Continued)**

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned to it. The Sheriff does not have a policy for custodial credit risk, however, under state laws, 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. 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.

At June 30, 2011, the Sheriff has \$54,595,543 in deposits (collected bank balances). These deposits are secured from risk by \$1,937,330 of federal deposit insurance and \$52,658,213 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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.

**3. INVESTMENTS**

Investments held at June 30, 2011 consist of \$4,093,666 in the Louisiana Asset Management Pool, a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2011 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA – R.S. 33:2955. LAMP is rated AAAM by Standard & Poor's.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.



**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**3. INVESTMENTS (Continued)**

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At June 30, 2011, the Sheriff's investment in LAMP of \$4,093,666 is carried at cost, which approximates fair market value.

The Calcasieu Parish Sheriff places no limit on the amount invested in any one financial institution.

**4. 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 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 Calcasieu 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 for which levied and billed. For the year ended June 30, 2011, law enforcement taxes applicable to the Sheriff's General Fund, were collected as follows:

	<u>Levied Millage</u>	<u>Expiration Date</u>	<u>Amount Collected</u>
1 Regular Law Enforcement District	4.39	Permanent	\$5,702,957
2 Special Law Enforcement District	3.76	2010	6,219,068
	8.15		\$11,922,025

Effective September 7, 2010, the Calcasieu Parish Sheriff elected to keep the tax millage of the Calcasieu Parish Law Enforcement District numbers 1 and 2 the same. On August 11, 2009, the millage for number 1 was reduced to 4.39 mills from 7.81 mills and number 2 was reduced to 3.76 mills from 7.17mills. This is an overall reduction of 6.83 mills, which is the amount necessary to provide approximately \$9,000,000 reduction in taxes, which was stipulated in the covenant and is based on a taxable property assessment of \$1,318,033,796.

On November 14, 2009, the voters of Calcasieu Parish approved a renewal of a ten year 7.58 mill Ad Valorem Tax for the Law Enforcement District of Calcasieu Parish. The current tax expired on December 31, 2010. The new tax will be effective from January 1, 2011 through December 31, 2020. This is the tax that is being rolled back to 3.76 mills, as discussed above.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**5. RECEIVABLES**

The receivables of \$6,503,040 at June 30, 2011, are as follows:

	<b>Governmental Activities</b>
Ad valorem taxes	\$ 15,139
Intergovernmental	1,947,708
Commissions, fees and charges	1,984,398
Interest	14,796
Sales taxes	2,483,788
Other	57,211
<b>Total</b>	<b>\$ 6,503,040</b>

**6. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011 was as follows:

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 726,133	\$ -	\$ -	\$ 726,133
Work in progress	45,959	-	-	45,959
<b>Other capital assets:</b>				
Buildings and improvements	21,951,251	411,596	-	22,362,847
Vehicles	12,298,513	1,649,926	(647,246)	13,301,193
Equipment and furniture	23,133,621	1,432,060	(137,716)	24,427,965
<b>Total</b>	<b>58,155,477</b>	<b>3,493,582</b>	<b>(784,962)</b>	<b>60,864,097</b>
 Less accumulated depreciation	 (30,100,636)	 (4,948,760)	 784,962	 (34,264,434)
 Net assets	 <b>\$28,054,841</b>	 <b>\$ (1,455,178)</b>	 <b>\$ -</b>	 <b>\$26,599,663</b>

Depreciation expense in the amount of \$4,948,760 was charged to public safety. During the year ended June 30, 2011 the Calcasieu Parish Sheriff sold or removed obsolete inventory items with a net book value of \$0 and received approximately \$64,220 for their sale at auction, which has been included in other income.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements

7. RETIREMENT COMMITMENTS

*Plan Description.* Substantially all employees of the Calcasieu Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All Sheriffs and all deputies who are found to be physically fit, who earn at least \$800 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33% no matter how many years of service the employee has completed. In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

*Funding Policy.* Plan members are required by state statute to contribute 10% of their annual covered salary and the Calcasieu Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 12% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Calcasieu Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The payroll for the Sheriff's employees covered by the system for the year ended June 30, 2011 was \$35,106,034, the Sheriff's total payroll was \$38,047,018. The Sheriff contributed \$4,212,770 to the plan and the employees contributed \$3,510,601.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Notes to the Financial Statements

7. RETIREMENT COMMITMENTS (Continued)

*Deferred Compensation Plan.* Certain employees of The Calcasieu Parish Sheriff's Department participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. In accordance, with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Calcasieu Parish Sheriff's Department or its political subdivisions' financial statements. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

8. OTHER POSTEMPLOYMENT BENEFITS

*Plan Description* - The Calcasieu Parish Sheriff provides certain healthcare and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by employees and the Sheriff. The Sheriff recognizes the cost of providing these benefits as expenditures when the monthly premiums are due. For the year ended June 30, 2011, the amount of retiree benefits totaled \$388,866 for 97 participants.

The GASB has issued Statement No.45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which changes the accounting for post-employment benefits (e.g., payments made by the Sheriff for retiree insurance). As required, management has implemented the new standard for the year ending June 30, 2009.

*Annual Other Postemployment Benefit Cost and Liability* - The Calcasieu Parish Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with GASB Statement 45, which was implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liability (UAAL). The total ARC for fiscal year 2011 is \$4,462,280 as set forth below:

Normal cost	\$ 2,402,707
Interest	96,108
Amortization of the UAAL	<u>1,963,465</u>
Annual required contribution	\$ <u>4,462,280</u>

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

Notes to the Financial Statements

**8. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

The following schedule presents the components of the Calcasieu Parish Sheriff's annual OPEB cost for fiscal year 2011, the amount actually contributed to the plan, and changes in the Calcasieu Parish Sheriff's net OPEB obligation to the OPEB plan:

Annual required contribution	\$	4,462,280
Interest on prior year Net OPEB Obligation		275,231
Adjustment to ARC		<u>(412,935)</u>
Annual OPEB Cost		4,324,576
Contributions made		<u>(388,866)</u>
Increase in net OPEB obligation		3,935,710
Beginning net OPEB obligations, June 30, 2010		<u>6,880,763</u>
Ending net OPEB obligations, June 30, 2011	\$	<u><u>10,816,473</u></u>

The Calcasieu Parish Sheriff's annual OPEB cost contributed to the plan using the pay-as-you-go method and the net OPEB obligation for the fiscal year ended June 30, 2011 was as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2009	\$3,838,655	9.26%	\$3,483,256
June 30, 2010	\$3,776,548	10.03%	\$6,880,763
June 30, 2011	\$4,324,576	8.99%	\$10,816,473

*Funded Status and Funding Progress* – During fiscal year 2011, the Calcasieu Parish Sheriff's did not establish a fund for trusts to accumulate and invest assets necessary to pay for the accumulated liability; these financial statements assume the pay-as-you-go funding will continue. Since no contributions were made, the Calcasieu Parish Sheriff's entire actuarial accrued liability of \$32,717,368 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2010 was as follows:

Actuarial accrued liability (AAL)	\$	32,717,368
Actuarial value of plan assets		<u>-</u>
Unfunded actuarial accrued liability (UAAL)		<u><u>\$ 32,717,368</u></u>
Funded ratio		0
Annual covered payroll	\$	35,106,034
(UAAL) as a percentage of covered payroll		93%

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**Notes to the Financial Statements**

**8. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*Actuarial Methods and Assumptions* – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 Calcasieu Parish Sheriff's actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return. The RP 2000 Mortality Table was used in making actuarial assumptions. The valuation assumes a 12.27% healthcare cost trend increase (including 5.67% dental) for fiscal year 2010-2011, reduced by varying increments in each subsequent year.

**9. RISK MANAGEMENT**

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

**10. CONTINGENCIES AND COMMITMENTS**

The Sheriff is a defendant in a number of lawsuits that have arisen in the normal course of operations, which are in various stages of completion. The Sheriff has established a fund balance reserve for legal contingencies in the amount of \$1,500,000 for potential losses on those cases, which may result in judgments in excess of insurance coverage or in denial of insurance coverage. As of the date of this report, the Sheriff's legal counsel believes that, for all other lawsuits, final and probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**11. CHANGES IN AGENCY FUND BALANCES**

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

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Cash Appearance Bond	\$ 1,088,518	\$ 675,024	\$ (856,241)	\$ 907,301
Fines and Costs	60,802	1,999,638	(2,059,862)	578
Civil Suits	764,022	5,270,823	(5,268,521)	766,324
Work Release Programs	56,206	345,785	(330,473)	71,518
Inmate Deposits	470,442	1,502,565	(1,729,945)	243,062
Tax Collector	2,624,810	171,362,242	(171,881,729)	2,105,323
	<u>\$ 5,064,800</u>	<u>\$ 181,156,077</u>	<u>\$(182,126,771)</u>	<u>\$ 4,094,106</u>

**12. ON-BEHALF PAYMENTS**

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. Substantially all the utilities and maintenance costs of the administrative complex and correctional center are paid for by the Calcasieu Parish Police Jury.

**13. SALES TAXES**

On July 15, 2006, the voters of Calcasieu Parish approved a new 1/2% sales tax increase for the Law Enforcement District of Calcasieu Parish. Collection of the sales tax began October 1, 2006.

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance at June 30, 2011 was \$26,500,360.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Notes to the Financial Statements**

**13. SALES TAXES (Continued)**

In accordance with the covenant agreement recorded with the Calcasieu Parish Clerk of Court, once the above criteria are met, the Calcasieu Parish Law Enforcement District millage numbers 1 and 2 shall be rolled back (reduced) in an amount to equal approximately nine million dollars. After the roll back, increases in the Law Enforcement District millage numbers 1 and 2 shall be limited to a maximum increase of one mill per year per district, up to the maximum millage authorized by law. These millage increases shall not begin for a period of five years from the date of the first collection of the new sales tax, and only after a public hearing held for the purpose of receiving public participation.

For the year ended June 30, 2011, \$20,121,008 was collected. Of this amount, \$42,618 was used to purchase capital assets, \$13,024,660 for payroll and \$204,261 for collection fees and refunds. The remaining amount was either invested or expended in the operations of the General Fund as more fully described below.

Since inception, a total of \$97,154,433 has been collected. Of this amount, \$8,999,736 has been used to purchase capital assets, \$49,133,320 for payroll, and \$833,589 for collection fees and refunds. The remaining balance of \$38,187,788 consists of \$26,156,816 that is invested in LAMP and CD's and is reserved for emergencies, including \$343,544 of interest earned for a total of \$26,500,360 reserved. The remaining \$12,030,972 was available for expenditure in the operations of the general fund with \$264 of that amount remaining to be used for capital assets as provided for in the covenant.

**14. SUBSEQUENT EVENT**

The Calcasieu Parish Sherriff's office has evaluated its June 30, 2011 financial statements for subsequent events through December 8, 2011, the date the financial statements were available to be issued. The Calcasieu Parish Sheriff's office is not aware of any subsequent events which would require recognition or disclosure in the financial statements.



**REQUIRED SUPPLEMENTARY  
INFORMATION**

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2011

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Ad valorem taxes	\$ 11,500,000	\$ 11,990,000	\$ 11,922,025	\$ (67,975)
Intergovernmental	5,521,270	6,213,413	6,241,653	28,240
Commissions, fees and charges	13,203,709	13,494,699	14,224,273	729,574
Interest	250,000	220,276	224,526	4,250
Sales taxes	29,500,000	29,900,000	30,159,077	259,077
Other	414,550	534,539	334,771	(199,768)
<b>Total revenues</b>	<b>60,389,529</b>	<b>62,352,927</b>	<b>63,106,325</b>	<b>753,398</b>
<b>EXPENDITURES</b>				
Public safety:				
Personnel services and related benefits	48,847,586	48,909,683	48,864,904	44,779
Operating services	7,290,662	6,545,803	6,601,696	(55,893)
Materials and supplies	5,062,731	5,189,688	4,852,379	337,309
Travel and other charges	346,055	212,846	217,832	(4,986)
Capital outlay	3,848,675	3,776,807	3,471,116	305,691
<b>Total expenditures</b>	<b>65,395,709</b>	<b>64,634,827</b>	<b>64,007,927</b>	<b>626,900</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,006,180)</b>	<b>(2,281,900)</b>	<b>(901,602)</b>	<b>1,380,298</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	300,000	250,000	250,000	-
Operating transfers (out)	(300,000)	(250,000)	(250,000)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(5,006,180)</b>	<b>(2,281,900)</b>	<b>(901,602)</b>	<b>1,380,298</b>
<b>FUND BALANCES AT BEGINNING OF YEAR,</b>	<b>55,567,277</b>	<b>55,567,277</b>	<b>55,567,277</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 50,561,097</b>	<b>\$ 53,285,377</b>	<b>\$ 54,665,675</b>	<b>\$ 1,380,298</b>

The accompanying notes are an integral part of this financial statement.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**SCHEDULE OF FUNDING PROGRESS OF OPEB PLAN**  
**For the Year Ended June 30, 2011**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Projected Unit Cost</u>	<u>Unfunded AAL ((UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
<u>7/1/2008</u>	<u>(a)</u>	<u>(b)</u>	<u>(b-a)</u>	<u>(a/b)</u>	<u>( c )</u>	<u>[(b-a)/c]</u>
6/30/2009	\$ -	\$28,082,583	\$28,082,583	-	\$31,803,014	77%
6/30/2010	\$ -	\$28,082,583	\$28,082,583	-	\$34,018,175	83%
6/30/2011	\$ -	\$32,717,368	\$32,717,368	-	\$35,106,034	80%

The accompanying notes are an integral part of this financial statement.

**OTHER SUPPLEMENTARY INFORMATION**

## NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

### REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

### SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

**CALCASIEU PARISH SHERIFF**  
 Lake Charles, Louisiana

**COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS**

June 30, 2011

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 152,521	\$ 2,844,400	\$ 2,996,921
Receivables	-	68,972	68,972
Prepays	<u>1,242</u>	<u>-</u>	<u>1,242</u>
Total assets	<u><u>\$ 153,763</u></u>	<u><u>\$ 2,913,372</u></u>	<u><u>\$ 3,067,135</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	<u>\$ 550</u>	<u>\$ 8,997</u>	<u>\$ 9,547</u>
Total liabilities	550	8,997	9,547
<b>Fund balances:</b>			
Nonspendable	1,242	-	1,242
Assigned	<u>151,971</u>	<u>2,904,375</u>	<u>3,056,346</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>\$ 153,763</u></u>	<u><u>\$ 2,913,372</u></u>	<u><u>\$ 3,067,135</u></u>

The accompanying notes are an integral part of this financial statement.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2011

	<u>Regional Law Enforcement Training Academy</u>	<u>Southwest Louisiana Criminalistic Laboratory</u>	<u>Total</u>
<b>REVENUES</b>			
Training fees	\$ 70,455	\$ -	\$ 70,455
Crime laboratory fees	-	827,262	827,262
Interest earnings	176	13,437	13,613
Grants	-	52,750	52,750
Bonding fees	-	16,461	16,461
Other	2,669	1,220	3,889
<b>Total revenues</b>	<u>73,300</u>	<u>911,130</u>	<u>984,430</u>
 <b>EXPENDITURES</b>			
Public safety:			
Operating services	22,926	164,595	187,521
Materials and supplies	27,774	154,698	182,472
Travel and other charges	660	16,787	17,447
Capital outlay	5,602	16,864	22,466
<b>Total expenditures</b>	<u>56,962</u>	<u>352,944</u>	<u>409,906</u>
 <b>EXCESS OF REVENUES OVER EXPENDITURES</b>	 16,338	 558,186	 574,524
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
 <b>NET CHANGES IN FUND BALANCE</b>	 16,338	 558,186	 574,524
 <b>FUND BALANCES AT BEGINNING OF YEAR</b>	 <u>136,875</u>	 <u>2,346,189</u>	 <u>2,483,064</u>
 <b>FUND BALANCES AT END OF YEAR</b>	 <u>\$ 153,213</u>	 <u>\$ 2,904,375</u>	 <u>\$ 3,057,588</u>

The accompanying notes are an integral part of this financial statement.

## FIDUCIARY FUND TYPE - AGENCY FUNDS

### CASH APPEARANCE BOND FUND

The Cash Appearance Bond Fund accounts for the collection of bonds and payment of these collections to the general fund and other recipients in accordance with applicable laws.

### FINES AND COSTS FUND

The Fines and Costs Fund accounts for the collection of fines and costs and payment of these collections to the general fund and other recipients in accordance with applicable laws.

### WORK RELEASE PROGRAMS FUND

The Work Release Program Fund accounts for the wages earned by inmates who are employed through the program while they are serving their sentences. The inmate deposits his wages in the fund and the Sheriff disburses the funds according to applicable laws.

### INMATE DEPOSIT FUND

The Inmate Deposit Fund accounts for deposits made by and for prisoners to their individual accounts. The prisoners make purchases of personal items from the commissary with these funds and any remainder of their individual account is disbursed to them upon release from prison.

### 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.



**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**

June 30, 2011

	<u>Cash Appearance Bond</u>	<u>Fines and Costs</u>	<u>Civil Suits</u>	<u>Work Release DOC</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$ 907,301</u>	<u>\$ 578</u>	<u>\$ 766,324</u>	<u>\$ 51,492</u>
<b>LIABILITIES</b>				
Due to taxing bodies and others	<u>\$ 907,301</u>	<u>\$ 578</u>	<u>\$ 766,324</u>	<u>\$ 51,492</u>

The accompanying notes are an integral part of this financial statement.

**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)**

June 30, 2011

	<u>Work Release CCC</u>	<u>Inmate Deposit</u>	<u>Tax Collector</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$ 20,026</u>	<u>\$ 243,062</u>	<u>\$ 2,105,323</u>	<u>\$ 4,094,106</u>
<b>LIABILITIES</b>				
Due to taxing bodies and others	<u>\$ 20,026</u>	<u>\$ 243,062</u>	<u>\$ 2,105,323</u>	<u>\$ 4,094,106</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
For the Year Ended June 30, 2011

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release DOC
BALANCES AT BEGINNING OF YEAR	\$ 1,088,518	\$ 60,802	\$ 764,022	\$ 41,507
<b>ADDITIONS</b>				
Appearance bonds	675,024	-	-	-
Suits, sales, seizures, etc.	-	-	5,270,351	-
Fines and costs	-	1,999,549	-	-
Taxes, fees, etc., paid to tax collector	-	-	-	-
Inmate receipts	-	-	-	305,834
Other additions	-	89	472	-
Total additions	675,024	1,999,638	5,270,823	305,834
<b>REDUCTIONS</b>				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-
District Attorney's General Fund	106,442	267,375	-	-
Sheriff's General Fund	106,442	152,389	-	-
Calcasieu Parish Police Jury	-	601,791	-	-
Indigent Defender Fund	106,442	318,926	-	-
Clerk of Court	-	151,803	-	-
Southwest Louisiana Regional Crime Lab	-	100,535	-	-
Judicial Expense Fund	106,442	37,607	-	-
Crime Victims Reparation	-	26,841	-	-
Calcasieu Parish Coroner's Office	-	27,022	-	-
Louisiana Commission on Law Enforcement	-	18,021	-	-
Bond refunds	430,473	-	-	-
Remittance of civil suits:				
General Fund	-	-	1,509,937	-
Clerk of Court	-	-	268,645	-
Other sheriffs and clerks	-	-	23,142	-
Litigants	-	-	2,473,316	-
Attorneys, appraisers, and other costs	-	-	993,481	-
Inmate disbursements	-	-	-	85,604
Other settlements	-	357,552	-	210,245
Total reductions	856,241	2,059,862	5,268,521	295,849
BALANCES AT END OF YEAR	<u>\$ 907,301</u>	<u>\$ 578</u>	<u>\$ 766,324</u>	<u>\$ 51,492</u>

The accompanying notes are an integral part of this financial statement.

**CALCASIEU PARISH SHERIFF**  
Lake Charles, Louisiana

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES (CONTINUED)**  
For the Year Ended June 30, 2011

	Work Release CCC	Inmate Deposit	Tax Collector	TOTAL
<b>BALANCES AT BEGINNING OF YEAR</b>	\$ 14,699	\$ 470,442	\$ 2,624,810	\$ 5,064,800
<b>ADDITIONS</b>				
Appearance bonds	-	-	-	675,024
Suits, sales, seizures, etc.	-	-	-	5,270,351
Fines and costs	-	-	-	1,999,549
Taxes, fees, etc., paid to tax collector	-	-	171,362,242	171,362,242
Inmate receipts	39,951	1,502,565	-	1,848,350
Other additions	-	-	-	561
<b>Total additions</b>	<b>39,951</b>	<b>1,502,565</b>	<b>171,362,242</b>	<b>181,156,077</b>
<b>REDUCTIONS</b>				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	171,881,729	171,881,729
District Attorney's General Fund	-	-	-	373,817
Sheriff's General Fund	-	-	-	258,831
Calcasieu Parish Police Jury	-	-	-	601,791
Indigent Defender Fund	-	-	-	425,368
Clerk of Court	-	-	-	151,803
Southwest Louisiana Regional Crime Lab	-	-	-	100,535
Judicial Expense Fund	-	-	-	144,049
Crime Victims Reparation	-	-	-	26,841
Calcasieu Parish Coroner's Office	-	-	-	27,022
Louisiana Commission on Law Enforcement	-	-	-	18,021
Bond refunds	-	-	-	430,473
Remittance of civil suits:				
General Fund	-	-	-	1,509,937
Clerk of Court	-	-	-	268,645
Other sheriffs and clerks	-	-	-	23,142
Litigants	-	-	-	2,473,316
Attorneys, appraisers, and other costs	-	-	-	993,481
Inmate disbursements	34,624	1,671,535	-	1,791,763
Other settlements	-	58,410	-	626,207
<b>Total reductions</b>	<b>34,624</b>	<b>1,729,945</b>	<b>171,881,729</b>	<b>182,126,771</b>
<b>BALANCES AT END OF YEAR</b>	<b>\$ 20,026</b>	<b>\$ 243,062</b>	<b>\$ 2,105,323</b>	<b>\$ 4,094,106</b>

The accompanying notes are an integral part of this financial statement.

STATE OF LOUISIANA, PARISH OF CALCASIEU

AFFIDAVIT

TONY MANCUSO (Sheriff's Name), Sheriff of CALCASIEU (Parish)

BEFORE ME, the undersigned authority, personally came and appeared,  
TONY MANCUSO (Name), the sheriff of CALCASIEU Parish, State of Louisiana,  
who after being duly sworn, deposed and said:

The following information is true and correct:

\$ 1900.00 is the amount of cash on hand in the tax collector account on  
JUNE 30, 2011 (Date);

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2010, by taxing authority,  
are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the  
failure to collect, by taxing authority, are true and correct.

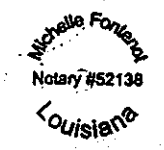
[Signature]  
Signature  
Sheriff of CALCASIEU  
(Parish)

SWORN to and subscribed before me, Notary, this 7<sup>th</sup> day of November 2011, in my office in  
the Lake Charles, Louisiana.  
(City/Town)

Michelle Fontnot (Signature)

Michelle Fontnot (Print), # 52138

Notary Public  
expires at death (Commission)



CALCASIEU PARISH TAX COLLECTOR  
DEDUCTION REPORT - 2010 TAX YEAR

TAX CODE	BEGINNING TOTALS	ADJUDICATED/ EXEMPT ROLL	PLUS: SUPPLEMENTAL ADDS	MINUS: REDUCTIONS	ADJUSTED TAX ROLL	MINUS: DISBURSEMENTS	PAID UNDER PROTEST	PLUS REFUNDS TO BE PROCESSED	EQUALS TOTAL LEFT TO COLLECT	SPLIT NOTICE	MINUS BANKRUPTCY PARCELS	IMMOVABLE PARCELS (REAL)	MOVABLE PARCELS
005	47,422,793.93	33,353,172.88	5,272.34	101,022.09	13,973,871.30	13,823,185.15	7,282.38	71.40	143,475.17	0.03	15,669.41	1,069.21	126,665.17
005	18,082,430.88	12,717,648.90	2,010.35	38,519.98	5,328,272.35	5,270,615.35	2,776.79	27.23	54,707.44	0.01	5,974.79	407.71	48,297.73
028	160,604.88	13,882.26	0.00	7,934.79	138,687.83	137,618.99	969.87	0.00	108.97	0.00	0.00	0.00	108.97
028	504,118.67	43,601.82	0.00	24,921.84	435,595.01	432,237.99	3,014.77	0.00	342.25	-0.01	0.00	0.00	342.24
034	23,984,837.35	18,639,133.16	824.85	24,200.09	5,322,328.96	5,314,975.04	738.21	52.12	6,667.82	0.01	1,163.78	54.08	5,397.85
034	13,562,649.04	10,539,826.38	466.42	13,884.36	3,009,804.72	3,005,446.33	417.44	29.48	3,770.43	0.01	658.09	30.58	3,052.29
041	351,241.63	32,546.84	276.51	1,832.47	317,138.83	315,071.25	463.00	0.00	1,604.58	0.00	285.30	0.00	1,319.29
041	117,671.86	10,903.74	92.64	613.91	106,246.85	105,554.17	155.11	0.00	537.57	0.00	95.58	0.00	441.98
043	325,324.90	57,153.10	107.40	2,538.45	266,740.75	264,803.94	243.58	0.00	693.23	0.00	151.68	35.00	506.55
043	650,649.80	114,306.20	214.80	5,076.90	531,481.50	529,607.89	487.16	0.00	1,386.45	0.00	303.35	70.00	1,013.10
043	130,129.96	22,861.24	42.96	1,015.38	106,296.30	105,921.58	97.43	0.00	277.29	0.00	60.67	14.00	202.62
050	2,222,769.34	1,347,226.09	269.75	7,640.19	868,172.81	867,726.36	88.30	0.00	358.15	0.00	232.13	15.39	110.63
050	2,906,698.37	1,761,757.20	352.75	9,991.02	1,135,302.90	1,134,719.08	115.47	0.00	468.35	0.00	303.37	20.31	144.67
056	1,568,298.57	981,565.55	0.00	989.54	585,743.48	585,553.58	0.00	0.00	189.90	0.00	106.46	3.52	79.89
056	1,124,349.43	703,707.00	0.00	709.43	419,933.00	419,796.90	0.00	0.00	136.10	0.00	76.34	2.51	57.28
057	851,490.22	516,091.18	103.33	2,926.76	332,575.61	332,404.61	33.83	0.00	137.17	0.00	88.87	5.93	42.37
057	341,963.94	207,265.53	41.50	1,175.41	133,564.50	133,495.83	13.58	0.00	55.09	0.00	35.70	2.37	17.02
058	169,997.51	24,650.18	688.66	1,542.49	144,493.50	90,054.38	60.40	0.00	54,378.72	0.00	45.46	1.01	54,332.25
058	284,276.77	41,221.05	1,151.61	2,579.42	241,627.91	150,592.61	101.00	0.00	90,934.30	0.01	76.00	1.71	90,856.60
059	553,543.52	388,713.81	22.28	1,133.56	163,718.43	163,462.97	80.93	41.32	215.85	0.00	10.47	-41.32	205.38
059	301,384.85	211,640.91	12.13	617.18	89,138.89	88,999.80	44.07	22.50	117.52	0.00	5.70	-22.50	111.82
064	429,187.59	28,193.35	0.00	816.68	400,177.56	383,798.62	7,283.59	0.00	9,095.35	0.00	0.00	0.00	9,095.35
064	131,330.35	8,627.10	0.00	249.90	122,453.35	117,441.44	2,228.76	0.00	2,783.15	0.00	0.00	0.00	2,783.15
065	269,157.97	125,594.07	266.98	2,039.27	141,791.61	140,762.57	0.00	0.00	1,029.04	0.00	211.77	0.00	817.27
065	8,424.35	3,930.96	8.36	63.83	4,437.92	4,405.71	0.00	0.00	32.21	0.00	6.63	0.00	25.58
072	5,307,452.57	3,123,166.20	640.09	20,125.46	2,164,801.00	2,114,811.37	0.00	0.00	49,989.63	0.00	5,296.06	359.40	44,334.17
072	2,189,324.19	1,288,306.06	264.04	8,301.75	892,980.42	872,359.69	0.00	0.00	20,620.73	0.00	2,184.66	148.22	18,287.85
080	328,577.57	57,724.61	108.47	2,563.84	268,397.59	267,451.41	246.02	0.00	700.16	0.00	153.20	35.34	511.62
080	418,367.09	73,498.86	138.11	3,264.45	341,741.89	340,537.15	313.25	0.00	891.49	0.00	195.06	45.01	651.42
080	455,454.06	80,014.30	150.36	3,553.83	372,036.29	370,724.75	341.01	0.00	970.53	0.00	212.35	49.01	709.17
082	564,033.78	216,834.40	2,124.74	4,726.16	344,597.96	344,234.37	144.51	0.00	219.08	0.00	108.76	2.43	107.89
082	157,661.43	60,610.60	593.92	1,321.08	96,323.67	96,222.04	40.39	0.00	61.24	0.00	30.40	0.68	30.16
083	146,718.17	12,004.27	0.00	6,415.35	128,298.55	127,394.45	816.00	0.00	88.10	0.00	0.00	0.00	88.10
083	165,471.62	13,538.65	0.00	7,235.35	144,697.62	143,677.95	920.31	0.00	99.36	0.00	0.00	0.00	99.36
093	22,847,023.26	18,183,534.11	729.30	27,102.90	4,637,115.55	4,630,880.11	285.84	75.82	6,025.42	0.01	861.04	139.76	4,948.81
093	5,649,610.11	4,496,422.88	180.34	6,702.00	1,146,665.57	1,145,123.67	70.68	18.75	1,489.97	0.00	279.78	-32.30	1,223.74
101	3,972,453.67	936,224.22	996.78	20,988.76	3,016,237.47	2,997,507.47	0.00	0.00	18,730.00	0.01	7,822.02	478.33	10,429.68
101	1,112,548.80	262,204.47	279.17	5,878.23	844,745.27	839,499.63	0.00	0.00	5,245.64	0.00	2,186.03	138.59	2,921.01
101	3,448,901.29	812,833.87	865.42	18,222.52	2,618,710.32	2,602,448.84	0.00	0.00	16,261.48	0.00	6,776.74	429.63	9,055.10
101	1,511,757.49	356,289.61	379.34	7,987.48	1,147,859.74	1,140,731.85	0.00	0.00	7,127.89	0.00	2,970.49	188.29	3,969.11
141	539,623.60	131,308.07	110.70	3,417.62	405,008.61	402,948.51	0.00	0.00	2,060.10	0.00	279.57	100.72	1,679.81
141	702,345.14	170,903.54	144.07	4,448.19	527,137.48	524,456.18	0.00	0.00	2,681.30	-0.01	363.81	131.12	2,186.36
141	539,623.60	131,308.07	110.70	3,417.62	405,008.61	402,948.51	0.00	0.00	2,060.10	0.00	279.57	100.72	1,679.81
001	18,793,333.45	14,530,522.13	1,649.14	20,977.25	4,243,483.21	4,192,728.12	3,373.46	33.08	47,414.71	-0.01	1,633.60	103.32	45,644.70
003	1,583,719.90	458,882.79	396.73	12,881.01	1,112,351.83	1,102,848.75	0.00	0.00	9,503.08	-0.03	2,806.17	195.56	6,501.32
004	27,746,337.02	19,514,409.62	3,084.76	59,106.16	8,175,906.00	8,087,741.98	4,260.80	41.77	83,944.99	-0.02	9,167.96	625.60	74,109.64
008	18,281,683.43	12,857,787.64	2,032.53	38,944.36	5,386,983.96	5,328,893.85	2,807.39	27.52	55,310.24	0.00	6,040.63	412.22	48,829.87
009	11,158,292.54	7,847,805.01	1,240.55	23,769.96	3,287,665.12	3,252,502.88	1,713.48	16.80	33,758.56	0.00	3,687.00	251.61	29,803.15
010	15,741,171.13	11,071,011.25	1,750.09	33,532.47	4,638,377.50	4,588,359.22	2,417.27	23.70	47,624.71	-0.01	5,201.28	354.91	42,044.81
012	11,357,554.33	7,987,944.03	1,262.67	24,194.15	3,346,678.82	3,310,590.46	1,744.10	17.10	34,361.36	-0.01	3,752.64	256.05	30,335.56
013	6,874,331.79	4,834,809.82	764.21	14,644.44	2,025,641.74	2,003,798.34	1,055.65	10.35	20,798.10	0.00	2,271.46	155.03	18,361.26
017	14,894,393.32	10,475,422.34	1,655.94	31,728.98	4,388,897.94	4,341,570.30	2,287.22	22.42	45,062.84	0.03	4,921.44	335.86	39,783.15
018	4,463,344.48	2,192,664.32	486.61	23,059.09	2,248,117.68	2,236,128.58	0.00	0.00	11,989.10	0.00	2,949.31	368.62	8,671.17
019	7,512,372.48	5,013,873.84	382.41	15,434.19	2,483,446.86	2,474,708.40	0.00	0.00	8,738.46	0.00	2,254.32	78.39	6,405.75

CALCASIEU PARISH TAX COLLECTOR  
DEDUCTION REPORT - 2010 TAX YEAR - (Continued)

TAX CODE	BEGINNING TOTALS	ADJUDICATED EXEMPT ROLL	PLUS:		MINUS:		PAID UNDER	PLUS		EQUALS	SPLIT	MINUS		IMMOVABLE PARCELS (REAL)	MOVABLE PARCELS
			SUPPLEMENTAL ADDS	REDUCTIONS	ADJUSTED TAX ROLL	DISBURSEMENTS		REFUNDS TO BE PROCESSED	TOTAL LEFT TO COLLECT			BANKRUPTCY PARCELS			
													MINUS:		
021	1,092,696.98	193,035.64	295.96	5,969.60	893,987.70	868,626.34	1,453.56	0.00	23,907.80	0.00	3,228.96	210.56	20,468.28		
022	221,060.80	137,997.90	14.39	622.73	82,454.56	82,114.72	0.00	0.00	339.84	-0.01	85.87	6.20	247.76		
023	18,795,381.78	14,524,093.54	34.92	10,244.96	4,261,078.20	4,258,753.95	0.00	0.00	2,324.25	0.00	362.18	7.21	1,954.86		
024	197,002.74	12,941.01	0.00	374.88	183,686.85	176,168.90	3,343.14	0.00	4,174.81	0.00	0.00	0.00	4,174.81		
025	944,026.01	328,894.42	4,132.02	8,897.80	610,365.81	609,191.94	256.80	0.00	917.07	0.00	150.11	2.89	764.07		
026	1,064,365.34	98,626.68	837.90	5,552.91	961,023.65	954,758.29	1,403.02	0.00	4,862.34	0.00	864.54	0.00	3,997.80		
030	32,126,223.72	25,959,240.12	1,409.28	44,667.09	6,123,725.79	6,113,795.27	579.56	153.75	9,504.71	0.01	1,727.46	145.17	7,478.34		
031	21,338.99	7,134.81	10.10	209.90	14,004.38	13,933.35	0.00	0.00	71.03	0.00	0.00	71.03	0.00		
032	697,396.46	499,234.88	28.63	761.83	197,428.38	197,100.19	103.99	53.10	277.30	0.00	13.45	-53.10	263.85		
033	591,314.07	54,792.60	465.50	3,084.95	533,902.02	530,421.26	779.46	0.00	2,701.30	0.00	480.30	0.00	2,221.00		
035	7,682,532.16	4,520,782.08	926.54	29,131.69	3,133,544.93	3,061,184.98	0.00	0.00	72,359.95	0.00	7,666.02	520.20	64,173.73		
036	177,394.25	16,437.78	139.65	925.49	160,170.63	159,126.40	233.84	0.00	810.39	0.00	144.09	0.00	666.30		
037	15,772,460.74	12,445,309.17	335.40	14,757.15	3,312,729.82	3,309,428.13	131.47	34.87	3,205.09	0.00	555.29	36.17	2,578.76		
038	251,699.49	20,593.75	0.00	11,005.80	220,099.94	218,548.93	1,399.88	0.00	151.13	0.00	0.00	0.00	151.13		
039	193,176.47	34,126.12	52.32	1,055.31	158,047.36	153,563.83	256.96	0.00	4,226.57	0.00	570.83	37.23	3,618.51		
042	29,838,543.64	20,985,875.51	3,317.34	63,563.63	8,792,421.84	8,697,609.16	4,582.08	44.92	90,275.52	0.03	9,859.28	672.79	79,698.56		
044	11,943,453.13	9,261,225.51	0.00	5,198.11	2,677,029.51	2,676,046.29	0.00	0.00	984.22	0.00	291.61	6.02	686.59		
045	2,343,861.69	1,804,156.61	92.85	3,124.36	536,673.57	529,422.31	0.00	0.00	7,251.26	-0.02	767.95	52.13	6,431.16		
046	140,733.07	13,040.69	110.79	734.21	127,068.96	126,240.52	185.51	0.00	642.93	0.00	119.99	-5.67	528.61		
047	11,102,440.86	8,375,232.77	521.23	15,888.81	2,711,840.51	2,678,829.35	0.00	0.00	33,011.16	0.01	3,466.27	239.69	29,305.21		
048	72,478.31	21,218.84	489.92	1,000.40	50,748.99	50,548.86	0.00	0.00	200.13	0.00	6.37	0.00	193.76		
051	72,478.31	21,218.84	489.92	1,000.40	50,748.99	50,548.86	0.00	0.00	200.13	0.00	6.37	0.00	193.76		
052	17,516.95	115.57	0.31	14.08	17,387.61	17,383.97	0.00	0.00	3.64	0.00	3.64	0.00	0.00		
053	618,956.54	81,713.21	100.21	2,494.96	534,848.58	516,759.39	4,717.85	0.00	13,371.34	0.00	1,093.23	71.29	12,206.82		
054	718,318.79	126,194.12	237.13	5,604.91	586,756.89	584,688.48	537.82	0.00	1,530.59	0.00	334.89	77.28	1,118.42		
055	292,738.86	9,031.03	22.67	1,415.64	282,314.86	280,382.62	635.92	0.00	1,296.32	0.00	1,245.59	36.76	13.97		
060	333,350.04	28,996.48	11.10	455.76	303,908.90	303,255.85	193.75	0.00	459.30	0.00	424.44	5.40	29.46		
061	5,319,578.41	2,179,347.09	2,112.96	46,053.62	3,096,290.86	2,837,093.78	0.00	0.00	259,196.88	0.00	21,474.96	1,410.96	236,310.96		
062	21,868,296.53	15,380,297.45	2,431.32	46,585.24	6,443,845.16	6,374,358.84	3,358.14	32.93	66,161.11	-0.01	7,225.70	493.07	58,409.40		
063	171,781.61	11,284.24	0.00	326.88	160,170.49	153,614.88	2,915.22	0.00	3,640.39	0.00	0.00	0.00	3,640.39		
067	6,774,670.11	4,764,737.92	753.17	14,431.51	1,996,253.85	1,974,727.17	1,040.35	10.20	20,496.53	-0.04	2,238.43	152.71	18,095.15		
075	160,221.61	57,746.85	729.18	1,570.20	101,633.74	101,441.60	30.30	0.00	161.84	0.00	26.49	0.51	134.84		
076	509,506.94	183,635.06	2,318.79	4,993.26	323,197.41	322,586.40	96.36	0.00	514.65	0.00	84.24	1.62	428.79		
078	190,638.78	52,999.20	76.14	2,093.58	135,622.14	134,156.94	0.00	0.00	1,465.20	0.00	298.26	31.68	1,135.26		
081	211,476.52	37,150.19	69.81	1,650.14	172,746.00	172,136.95	158.33	0.00	450.72	0.00	98.59	22.75	329.38		
086	25,703,937.98	18,077,980.01	2,857.75	54,755.56	7,574,060.16	7,492,385.20	3,947.17	38.70	77,766.49	-0.01	8,493.17	579.53	68,655.08		
087	16,289,152.57	11,456,395.34	1,810.95	34,699.64	4,799,868.54	4,748,109.55	2,501.40	24.53	49,282.12	0.00	5,382.26	367.26	43,508.07		
088	502,339.14	18,854.00	462.00	1,327.80	482,619.34	479,344.98	779.46	0.00	2,495.00	0.00	462.00	0.00	2,033.00		
089	313,965.59	11,783.93	288.75	829.93	301,640.48	299,593.90	487.16	0.00	1,559.42	0.00	288.75	0.00	1,270.67		
090	18,730,007.48	13,173,101.27	2,082.37	39,899.23	5,519,089.35	5,459,574.51	2,876.24	28.20	56,666.80	0.00	6,188.69	422.25	50,027.66		
091	364,248.36	33,752.19	286.75	1,900.31	328,882.61	326,738.47	480.15	0.00	1,663.99	0.00	295.86	0.00	1,368.13		
094	24,913.47	4.21	0.00	0.00	24,909.26	24,841.92	67.34	0.00	0.00	0.00	0.00	0.00	0.00		
095	2,866.69	0.00	0.00	0.00	2,866.69	2,866.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
099	142,257.21	47,564.22	974.33	2,118.83	93,548.49	93,074.99	0.00	0.00	473.50	0.00	0.00	473.50	0.00		
121	243,745.08	127,596.94	5,434.80	4,550.68	117,032.26	114,646.99	0.00	0.00	2,385.27	0.00	1,924.54	460.73	0.00		
131	0.00	0.00	210.00	0.00	210.00	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
140	110,795.22	37,106.86	52.50	332.66	73,408.20	68,820.29	0.00	0.00	4,587.91	0.00	166.86	27.21	4,393.84		
146	218,483.71	71,083.95	0.00	656.88	146,742.88	146,256.56	0.00	0.00	486.32	0.00	133.82	0.19	352.31		
150	71,491.55	22,034.16	0.00	895.14	48,562.25	48,352.49	0.00	0.00	209.76	0.00	94.89	0.00	114.87		
155	78,025.20	21,288.48	490.87	794.31	56,433.28	56,232.77	0.00	0.00	200.51	0.00	6.39	0.00	194.12		
161	33,688.00	21,818.00	500.00	1,685.00	10,685.00	10,020.00	0.00	0.00	665.00	-170.00	495.00	0.00	0.00		
166	1,045.00	472.50	0.00	0.00	572.50	572.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
180	266.59	0.00	0.00	0.00	266.59	266.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	540,279,046.53	374,456,363.82	72,764.33	1,207,687.35	164,687,759.69	162,862,736.97	89,055.28	952.56	1,736,920.00	-170.02	189,094.53	13,704.85	1,532,998.04		

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2011

<b>Federal Grantor/Pass- Through Grantor/Program Title</b>	<b>Recovery Act</b>	<b>Federal CFDA Number</b>	<b>Pass- Through Grantors Number</b>	<b>Expenditures</b>
<b>U.S. Department of Justice:</b>				
Justice Assistance Grant Programs		16.738	N/A	\$ 137,252
Justice Assistance Grant Programs	x	16.804	N/A	123
Passed through Louisiana Department of Safety and Corrections:				
Forensic DNA Backlog Reduction		16.741	N/A	15,469
Paul Coverdell Forensic Science		16.742	N/A	37,281
Passed through Louisiana Commission on Law Enforcement:				
Domestic Violence Investigation	x	16.588	N/A	50,609
Community Policing		16.579	N/A	80,023
SRO Training		16.540	N/A	31,765
Crime Activity Patrol	x	16.803	N/A	32,822
Passed through Iberia Parish Sheriff SALT ECVA				
		16.575	N/A	17,485
<b>Executive Office of the President</b>				
Office of National Drug Control & Policy High Intensity Drug Trafficking Areas				
Passed through Jefferson Parish Sheriff		95.001	N/A	122,592
<b>U.S. Department of Transportation:</b>				
Passed through Louisiana Highway Safety Commission				
Alcohol Traffic Safety		20.600	N/A	120,500
Traffic Safety Information Systems		20.610	N/A	9,800
<b>U.S. Department of Homeland Security:</b>				
Port Security Program		97.056	N/A	899,311
LETTP Grant Program		97.067	N/A	5,199
Passed through Calcasieu Parish Police Jury				
Hazard Mitigation		97.039	N/A	94,885
Passed through Louisiana Governor's Office				
Buffer Zone Protection		97.078	N/A	13,371
<b>TOTAL FEDERAL AWARDS</b>				<b>\$ 1,668,488</b>



**CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED  
For the Year Ended June 30, 2011**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Calcasieu Parish Sheriff and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**COMPLIANCE  
AND  
INTERNAL CONTROL**



# Langley, Williams & Company, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

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LAKE CHARLES, LOUISIANA 70606-4690  
205 W. COLLEGE STREET  
LAKE CHARLES, LOUISIANA 70605-1625  
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LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
MICHAEL F. CALLOURA  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

MEMBERS OF-  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS STATE BOARD  
OF PUBLIC ACCOUNTANCY  
PUBLIC COMPANY  
ACCOUNTING OVERSIGHT BOARD  
CENTER FOR PUBLIC  
COMPANY AUDIT FIRMS

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

We have audited the basic financial statements of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2011, and have issued our report thereon dated December 8, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Calcasieu Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Calcasieu Parish Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Sheriff's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and could not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Sheriff's basic 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Calcasieu Parish Sheriff, the Sheriff's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Lake Charles, Louisiana

December 8, 2011



# Langley, Williams & Company, L.L.C.

## CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS  
TEXAS STATE BOARD  
OF PUBLIC ACCOUNTANCY  
PUBLIC COMPANY  
ACCOUNTING OVERSIGHT BOARD  
CENTER FOR PUBLIC  
COMPANY AUDIT FIRMS

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Calcasieu Parish Sheriff  
Lake Charles, Louisiana

### Compliance

We have audited the Calcasieu Parish Sheriff's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Sheriff's major federal programs for the year ended June 30, 2011. The Calcasieu Parish Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Calcasieu Parish Sheriff's management. Our responsibility is to express an opinion on the Calcasieu Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Calcasieu Parish Sheriff's compliance with those requirements.

In our opinion the Calcasieu Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2011.

### Internal Control Over Compliance

The management of the Calcasieu Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Sheriff's

internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Calcasieu Parish Sheriff's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of the Calcasieu Parish Sheriff, the Sheriff's management, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



December 8, 2011

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2011

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? \_\_\_\_\_ Yes       X  No

Significant deficiency identified not considered  
to be material weaknesses? \_\_\_\_\_ Yes       X  None reported

Noncompliance material to financial statements  
noted? \_\_\_\_\_ Yes       X  No

Federal Awards

Internal control over major programs:

Material weaknesses identified? \_\_\_\_\_ Yes       X  No

Significant deficiency identified not considered  
to be material weaknesses? \_\_\_\_\_ Yes       X  None reported

Type of auditors' report issued on compliance  
for major programs: Unqualified

Any audit findings disclosed that are required to  
be reported in accordance with Circular A-133,  
Section.510 (a) \_\_\_\_\_ Yes       X  No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
97.056 Port Security Program	Department of Homeland Security

Dollar threshold used to distinguish between  
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?  X  Yes      \_\_\_\_\_ No

CALCASIEU PARISH SHERIFF  
Lake Charles, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan

For the Year Ended June 30, 2011 and 2010

SECTION II - FINANCIAL STATEMENT FINDINGS

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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Current year (06/30/11)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

Prior year (06/30/10)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.



**CALCASIEU PARISH SHERIFF**  
**Lake Charles, Louisiana**

**Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan - Continued**

**For the Year Ended June 30, 2011 and 2010**

**SECTION III - FEDERAL AWARDS FINDINGS**

**Current year (06/30/11)**

**Compliance:**

There were no matters involving compliance to be reported.

**Internal Control Over Compliance:**

There were no items involving internal control over compliance to be reported.

**Prior Year (06/30/10)**

**Compliance:**

There were no matters involving compliance to be reported.

**Internal Control Over Compliance:**

There were no items involving internal control over compliance to be reported.

**SECTION IV - MANAGEMENT LETTER**

There was no management letter issued with regards to these engagements.