

ST. HELENA PARISH SHERIFF

Greensburg, Louisiana

FINANCIAL STATEMENT AND AUDITOR'S REPORT

As of and for the Year Ended
June 30, 2011

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

Release Date DEC 21 2011

Anthony B. Baglio, C.P.A.
A Professional Accounting Corporation
Hammond, Louisiana

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Annual Financial Statement
As of and for the Year Ended June 30, 2011
With Supplemental Information Schedules

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**ST. HELENA PARISH SHERIFF
Greensburg, Louisiana**

**Annual Financial Statement
As of and for the Year Ended June 30, 2011
With Supplemental Information Schedules**

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INDEPENDENT AUDITOR'S REPORT

The Honorable Nathaniel Williams
St. Helena Parish Sheriff
Greensburg, Louisiana

I have audited the accompanying financial statements of the governmental activities, the general fund and fiduciary funds of the St. Helena Parish Sheriff (Sheriff), Greensburg, Louisiana as of and for the year ended June 30, 2011, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the St. Helena Parish Sheriff, Greensburg, Louisiana management. My responsibility is to express opinions of these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the fiduciary funds of the St. Helena 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 State of America.

As discussed in Note 1-M Fund Equity of Fund Financial Statements, the Sheriff adopted the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for the fiscal year ended June 30, 2011.

The Honorable Nathaniel Williams
Independent Auditor's Report
December 02, 2011
Page 2

In accordance with *Governmental Auditing Standards*, I have also issued my report dated December 02, 2011 on my consideration of the St. Helena Parish Sheriff's, Greensburg, Louisiana internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 considered in assessing the results of my audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Helena Parish Sheriff, Greensburg, Louisiana's basic financial statements as a whole. The supplemental information schedules listed on pages 41 through 44 are presented for the purpose of additional analysis and is not a required part of the basic financial statements of the St. Helena Parish Sheriff, Greensburg, Louisiana. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, Louisiana
December 02, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

As management of the St. Helena Parish Sheriff, Greensburg, Louisiana, we offer readers of the Sheriff's financial statements this narrative overview and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2011. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Financial Highlights

- The Sheriff's assets exceeded its liabilities at the close of the most recent fiscal year by \$1,224,443 (net assets). Of this amount \$353,961 (unrestricted net assets) may be used to meet the Sheriff's ongoing obligations to its citizens and creditors.
- The Sheriff's total net assets decreased by \$207,995 during the year.
- At June 30, 2011, the governmental fund reported a fund balance of \$450,051, which was unreserved and is available for spending at the Sheriff's discretion.
- Governmental fund balance decreased \$181,580 during the year.
- The Sheriff's long-term liabilities consist of net other post employee benefits obligations and increased by \$48,960, and its current liabilities which consist of accounts payable, payroll withholdings, and accrued salaries and related expenses increased by \$67,743.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Sheriff's financial statements. The Sheriff's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide* financial statements are designed to provide readers with a broad overview of the Sheriff's finances, in a manner similar to a private-sector business.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

The *statement of net assets* presents information on all of the Sheriff's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities are 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 is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes and gaming revenues. The sole purpose of these governmental activities is public safety. The government-wide financial statements can be found on pages 11-12 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Sheriff uses two categories of funds to account for financial transactions: governmental funds and fiduciary (agency) funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental funds are used to account for most of the Sheriff's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Sheriff's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the Sheriff's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The reconciliations can be found on pages 11 and 12 of this report.

Fiduciary funds (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 39 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the St. Helena Parish Sheriff's performance.

Government-Wide Financial Analysis

Overtime, 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 \$1,224,443. The following table provides a summary of the Sheriff's net assets:

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

St. Helena Parish Sheriff- Net Assets

	Governmental Activities <u>6/30/2011</u>	% <u>Total</u>	Governmental Activities <u>6/30/2010</u>	% <u>Total</u>
Current and Other Assets	\$ 735,591	46%	\$ 849,428	50%
Capital Assets, Net	870,482	54%	847,937	50%
Total Assets	<u>1,606,073</u>	<u>100%</u>	<u>1,697,365</u>	<u>100%</u>
Long-Term Liabilities Outstanding	96,090	25%	47,130	18%
Other Liabilities	285,540	75%	217,797	82%
Total Liabilities	<u>381,630</u>	<u>100%</u>	<u>264,927</u>	<u>100%</u>
Net Assets Invested in Capital Assets, net of related debt	870,482	71%	847,937	59%
Restricted	-	0%	-	0%
Unrestricted	353,961	29%	584,501	41%
Total Net Assets	<u>\$ 1,224,443</u>	<u>100%</u>	<u>\$ 1,432,438</u>	<u>100%</u>

The Sheriff's current ratio for governmental activities is 2.6 to 1. The current ratio compares *current assets to current liabilities and is an indication of the ability to pay current obligations.*

The Sheriff reported positive balance in net assets for the governmental activities. The net assets for the Sheriff decreased by \$207,995 for governmental activities for the fiscal year ended June 30, 2011.

Seventy-One percent of the governmental activities' net assets are in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

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

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

St. Helena Parish Sheriff - Changes in Net Assets

	Governmental Activities <u>6/30/2011</u>	%	Governmental Activities <u>6/30/2010</u>	%
	Total	Total	Total	Total
Revenue				
Program revenue:				
Charges for Services	\$ 581,889	21%	\$ 524,170	20%
Operating Grants and Contributions	121,152	4%	91,015	3%
Capital Grants and Contributions	-	0%	59,166	2%
General Revenue:				
Property Taxes	797,434	29%	786,146	30%
State Revenue Sharing	69,343	3%	68,543	3%
State Supplemental Pay	113,937	4%	93,198	4%
Gaming Revenues	922,004	34%	891,670	34%
Investment Earnings	1,979	0%	5,333	0%
Other	59,520	2%	62,003	2%
Transfers from Local Government	82,643	3%	42,797	2%
Total Revenue	2,749,901	100%	2,624,041	100%
Expenses				
Public Safety	2,957,901	100%	3,069,373	100%
Interest on Debt	-	0%	-	0%
Total Expenses	2,957,901	100%	3,069,373	100%
Increase in Net Assets	(208,000)		(445,332)	
Net Assets-Beginning of Year	1,432,443		1,877,775	
Net Assets-End of Year	\$ 1,224,443		\$ 1,432,443	

Gaming revenue is the largest revenue sources for the Sheriff amounting to 34% of total general revenues. Property taxes are the second largest source for the Sheriff amounting to 29% of total general revenues. The prior year percentage for property taxes and gaming revenues was comparable to the current year's percentage.

The expenses of the St. Helena Parish Sheriff's Office, as reported in Statement of Activities, were \$2,957,901. The following chart is a breakdown of those expenses:

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

	<u>6/30/2011</u>	<u>Percentage</u>	<u>6/30/2010</u>	<u>Percentage</u>
Administration	842,608	28.49%	836,190	27.24%
Community Services	7,073	0.24%	14,100	0.46%
Criminal Investigations	490	0.02%	2,367	0.08%
Patrol	1,159,909	39.21%	1,267,508	41.30%
Custody of Prisoners	521,883	17.64%	526,461	17.15%
Training	5,059	0.17%	15,526	0.51%
Communications	107,215	3.62%	109,664	3.57%
Automotive Services	173,204	5.86%	155,263	5.06%
Station and Buildings	25,063	0.85%	28,945	0.94%
Depecciation	115,397	3.90%	113,349	3.69%
Total Expenses	<u><u>2,957,901</u></u>	100.00%	<u><u>3,069,373</u></u>	100.00%

The total function of the Sheriff's office is public safety activities. Of the total public safety cost depreciation on the capital assets was \$115,397 or 3.9% of total cost.

Financial Analysis of the Governmental Funds

As noted earlier, the Sheriff used fund account to ensure and demonstrate compliance with finance-related legal requirements. The focus on the Sheriff's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing resources available for spending at the end of the fiscal year. As of the current fiscal year the Sheriff's General Fund reported ending fund Balance of \$450,051.

General Fund Budgetary Highlights

Changes from the Sheriff's original budget to the final budget are detailed in the Required Supplementary Information Section along with a comparison to actual activity for year ended June 30, 2011. Highlights of significant changes from the Sheriff's original budget to the final budget include:

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

- Total final budgeted revenues and other financing sources decreased by \$660,990 from the original budgeted revenues for June 30, 2011. The majority of the decrease is due to a federal grant in the amount of \$242,750 and a loan in the amount of \$507,000 that was not received by June 30, 2011. Commissions increased by 59,260 for a total decrease of \$690,490.
- Final budgeted expenditures decreased by \$664,768 from the original budgeted expenditures for June 30, 2011. The majority of the decrease is in capital outlays which decreased by \$736,325. The Sheriff did not make the capital outlay expenditure to purchase a building during the fiscal year ending June 30, 2011, because the funding for the project was not received by end of the fiscal year.

Capital Asset and Debt Administration

Capital Assets:

The Sheriff's investment in capital assets for its governmental activities as of June 30, 2011 amounts to \$870,482 (net of accumulated depreciation). This investment in capital assets includes land, improvements, and equipment. The increase in capital assets for the year was \$22,545 as reflected in the following schedule.

	Capital assets at Year-end	
	(Net of Depreciation)	
	Governmental Activities	
	6/30/2011	6/30/2010
Land	\$ 185,000	\$ 175,000
Buildings	133,722	130,942
Vehicles	164,614	211,659
Furniture and Equipment	125,257	155,481
Construction in Progress	261,889	174,855
Total	<u>870,482</u>	<u>847,937</u>

The following reconciliation summarized the change in capital assets.

St. Helena Parish Sheriff
Greensburg, Louisiana

Management's Discussion and Analysis
As of and for the Year Ended June 30, 2011

Changes in Capital Assets

	Governmental Activities	
	<u>6/30/2011</u>	<u>6/30/2010</u>
Beginning Balance	\$ 847,937	\$ 848,672
Additions	139,299	124,258
Retirements	(1,357)	(11,644)
Depreciation	<u>(115,397)</u>	<u>(113,349)</u>
Ending Balance	<u>870,482</u>	<u>847,937</u>

Long-Term Debt:

At the end of the fiscal year, the Sheriff had long-term debt of net unfunded other post-employment benefit obligations in the amount of \$96,099.

Economic Factors and Next Year's Budgets and Rates

Gaming Revenues is the largest source of revenues for the sheriff and property taxes the second largest. Both are expected to remain approximately the same for the fiscal year ending June 30, 2012 as they were in the previous year. The Sheriff budgeted loan proceeds in the amount of \$507,000 and a grant in the amount of \$272,000 for the fiscal year ending June 30, 2012 to purchase a building at a cost of \$779,000.

Request for Information

This financial report is designed to provide a general overview of the Sheriff's finances for all those with an interest in the government's finances. Questions regarding this report or requests for additional information should be addressed to the St. Helena Parish Sheriff, P. O. Box 1205, Greensburg, Louisiana 70441, Telephone (225) 222-4413.

BASIC FINANCIAL STATEMENTS

STATEMENT A

St. Helena Parish Sheriff
Greensburg, Louisiana

Statement of Governmental Funds Balance Sheet / Statement of Net Assets

June 30, 2011

	Governmental General Fund	Adjustments (Note 1)	Statement of Net Assets
ASSETS			
Cash	\$ 472,585		\$ 472,585
Receivables	254,909		254,909
Prepaid Insurance	8,097		8,097
Capital Assets (Net of accumulated depreciation)		870,482	870,482
TOTAL ASSETS	\$ 735,591	\$ 870,482	\$ 1,606,073
LIABILITIES			
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 285,540		285,540
Total Current Liabilities	285,540	-	285,540
Long-Term Liabilities:			
Unfunded Net Other Post Employment Benefit Obligations		96,090	96,090
Total Long Term Liabilities	-	96,090	96,090
TOTAL LIABILITIES	285,540	96,090	381,630
FUND BALNCE			
Fund Balances:			
Unassigned	450,051	774,392	1,224,443
TOTAL LIABILITIES AND FUND BALANCE	735,591	870,482	1,606,073
NET ASSETS			
Investment in Capital Assets			870,482
Unrestricted			353,961
TOTAL NET ASSETS			1,224,443

"The accompanying notes are an integral part of this statement:

St. Helena Parish Sheriff
Greensburg, Louisiana
Statement of Governmental Fund Revenues, Expenditures, and Changes in
Fund Balance / Statement of Activities
For the Year Ended June 30, 2011

	Governmental General Fund	Adjustments (Note 1)	Statement of Activities
EXPENDITURES			
Public Safety:			
Administration	(793,648)	(48,960)	(842,608)
Community Services	(7,073)		(7,073)
Criminal Investigations	(490)		(490)
Patrol	(1,159,909)		(1,159,909)
Custody of Prisoners	(521,883)		(521,883)
Training	(5,059)		(5,059)
Communications	(107,215)		(107,215)
Automotive Services	(173,204)		(173,204)
Station and Buildings	(25,063)		(25,063)
Capital Outlays	(139,299)	139,299	-
Depreciation		(115,397)	(115,397)
TOTAL EXPENDITURES	(2,932,843)	(25,058)	(2,957,901)
PROGRAM REVENUES			
Charges for Services:			
Commissions on Collection tax and licenses	233,614		233,614
Feeding and Keeping of Prisoners	301,150		301,150
Fines, Forfeitures, and other fees	47,125		47,125
Charges for Services	581,889	-	581,889
Operating Grants and Contributions	121,152		121,152
Capital Grants and Contributions	-		-
TOTAL PROGRAM REVENUES	703,041	-	703,041
NET PROGRAM EXPENDITURES	(2,229,802)	(25,058)	(2,254,860)
GENERAL REVENUES			
Taxes-Ad Valorem	797,434		797,434
State Revenue Sharing	69,343		69,343
State Supplemental Pay	113,937		113,937
Gaming Revenue	922,004		922,004
Investment Earnings	1,979		1,979
Proceeds/ Gain or (Loss) on Sale of Assets	3,232	(1,357)	1,875
Donations	11,390		11,390
Miscellaneous	46,255		46,255
Transfers from Local Government	82,643		82,643
TOTAL GENERAL REVENUES	2,048,217	(1,357)	2,046,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(181,585)	(26,415)	(208,000)
FUND BALANCE / NET ASSETS			
FUND BALANCES AT BEG OF YEAR	631,636	800,807	1,432,443
FUND BALANCES AT END OF YEAR	\$ 450,051	\$ 774,392	\$ 1,224,443

"The accompanying notes are an integral part of this statement"

St. Helena Parish Sheriff
Greensburg, Louisiana

Statement of Fiduciary Net Assets

June 30, 2011

	Sheriff's Fund	Tax Collector Fund	Prisoner Funds	Total
ASSETS				
Cash and cash equivalents	\$ 110,512	\$ 380,038	\$ 7,529	\$ 498,079
TOTAL ASSETS	<u>\$ 110,512</u>	<u>\$ 380,038</u>	<u>\$ 7,529</u>	<u>\$ 498,079</u>
LIABILITIES				
Due to taxing bodies & others	\$ 110,512	\$ 380,038	\$ 7,529	\$ 498,079
NET ASSETS	<u>\$ 110,512</u>	<u>\$ 380,038</u>	<u>\$ 7,529</u>	<u>\$ 498,079</u>

"The accompanying notes are an integral part of this statement"

St. Helena Parish Sheriff
Greensburg, Louisiana

Statement of Changes in Fiduciary Net Assets

For the Year Ended June 30, 2011

	Sheriff's Fund	Tax Collector Fund	Prisoner Funds	Total
ADDITIONS:				
Deposits:				
Sheriff's Sales	131,011			131,011
Bonds	32,939			32,939
Fines and costs	185,298			185,298
Garnishments	46,784			46,784
Other Deposits	152		20,347	20,499
Taxes, fees, etc., paid to tax collector		8,599,071		8,599,071
TOTAL ADDITIONS	396,184	8,599,071	20,347	9,015,602
REDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others		8,601,734		8,601,734
Deposits settled to:				
Sheriff's General Fund	100,250			100,250
Police Jury				-
District Attorney	124,331			124,331
Clerk of court	17,676			17,676
Attorneys, appraisers, etc.				-
Other Settlements	179,103		25,306	204,409
TOTAL DEDUCTIONS	421,360	8,601,734	25,306	9,048,400
CHANGE IN NET ASSETS	(25,176)	(2,663)	(4,959)	(32,798)
FUND BALANCES AT BEGINNING OF YEAR	135,688	382,701	12,488	530,877
FUND BALANCES AT END OF YEAR	\$ 110,512	\$ 380,038	\$ 7,529	\$ 498,079

"The accompanying notes are an integral part of this statement"

NOTES TO FINANCIAL STATEMENTS

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the St. Helena Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

B. REPORTING ENTITY

The sheriff is an independently elected official; The St. Helena Parish Police Jury does maintain and operate the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office. However, because the police jury does not provide significant assistance to the sheriff, which makes the sheriff fiscally independent of the police jury, the sheriff was determined not to be a component unit of the St. Helena Parish police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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 functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

General Fund - the primary operating fund of the sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to sheriff policy. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, video poker revenue, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

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 modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements A and B, 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.

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The amounts reflected in the General Fund and Other Funds, of Statements A and B, 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. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are available for collection. The taxes are generally collected in December of the current year and January and February of the ensuing year. Federal and State grants are recorded when the law enforcement district is entitled to the funds.

Expenditures

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Proceeds from the sale of capital assets are accounted for as other financing sources and are recognized when received. Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

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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.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the sheriff as a whole. These statements include all the financial activities of the sheriff. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from sheriff users as a fee for services; program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Reconciliation

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and Statement of Net Assets (Statement A) are as follows:

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Statement B

Capitalization of Capital Assets	\$ 139,299
Record Depreciation Expense on Capital Assets	(115,397)
Record Gain (Loss) on Sale of Assets	(1,357)
Record net unfunded other post employment benefit Obligations	<u>(48,960)</u>
Net Effect of changes	(26,415)

Adjustment to Beginning fund Balance for Prior Year:

Recording of net capital assets	847,937
Recording of Unfunded net OPEBO	<u>(47,130)</u>
Net effect of changes	<u>\$ 774,392</u>

Statement A

Record net capital assets	\$ 870,482
Record net unfunded other post employment Benefit Obligations	<u>(96,090)</u>
	<u>\$ 774,392</u>

E. BUDGETS

Budgetary procedures applicable to the Sheriff are defined in state law, Louisiana Revised Statutes 39:1301-15. The major requirements of the local governmental budget act are summarized as follows:

1. The Sheriff must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Sheriff must prepare and submit the proposed budget for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing for the fiscal year ended June 30, 2011 budget was published in the official journal on June 9, 2010, which was held on June 18, 2010.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on June 18, 2010.

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Notes to the Financial Statements
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2. All budgetary appropriations lapse at the end of each fiscal year.
3. The St. Helena Parish Sheriff does not use encumbrance accounting.
4. The budget is prepared and reported on GAAP basis of accounting.

The budget is integrated into the accounting system, and the budgetary data, as presented in the financial statements with annual budgets, compare the expenditures with the amended budgets.

5. Budgetary amendments require the approval of the Sheriff. Budget amendments are made during the year when actual operations are different from those anticipated in the original budget. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are state at cost.

G. INVENTORIES

The Sheriff utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Sheriff did not record any inventory at June 30, 2011, as the amount is not material.

H. PREPAID ITEMS

Certain payments for insurance reflect cost applicable to future accounting periods and are recorded as prepaid items in both government wide and fund financial statements.

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Notes to the Financial Statements
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I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$500 or more for capitalizing capital assets.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend their lives are not capitalized.

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 except for vehicles. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	25 - 40 years
Furniture and fixtures	5 - 7 years
Equipment	5 - 15 years
Vehicles	5 years

J. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

Vacation Leave

Vacation leave is earned by all permanent full-time salaried employees according to the length of service.

- 1 to 3 year = 40 hours of vacation
- 4 to 10 year = 80 hours of vacation
- 10 or more years = 120 hours of vacation

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Vacation leave not taken in year earned can be carried forward up to a maximum of 120 hours, and any excess over 120 hours is converted to sick leave. Upon resignation, termination, or retirement, unused vacation leave earned during the current year shall be paid based on current salary. Based on GASB Statement No 16 vacation leave has been accrued as a liability as the benefits were earned.

Sick Leave

Sick leave is earned by all full-time salaried employees at a rate of one day of sick leave for each month of employment. Sick leave may be carried forward to a maximum of 576 hours and upon resignation, termination, or retirement, all unused sick leave shall be forfeited. No liability has been accrued for unused employee sick leave. In accordance with GASB 16, *Accounting for Compensated Absences*, an accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

K. 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 reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

L. 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.

M. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

St. Helena Parish Sheriff
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Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned – represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

2. LEVIED TAXES

The following is a summary of authorized and levied property taxes:

	<u>Millage</u>	<u>Millage</u>	<u>Date</u>
Law enforcement District	10.62	10.62	none
Law enforcement District	9.20	9.20	none

Total taxable property valuation was \$40,445,540 for the year ended June 30, 2011. The authorized millage was 19.82 for 2010. The following are the principal taxpayers and related ad valorem tax revenue for the sheriff:

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Taxpayer	Type of Business	Assessed Valuation	Assessed Valuation	Revenue for Sheriff
Transcontinental Gas Pipeline	Public Utility	\$ 5,348,490	13.22%	\$ 106,007
Dixie Electric Membership Corp.	Public Utility	3,144,290	7.77%	62,320
Entergy Gulf States, Inc.	Public Utility	2,004,910	4.96%	39,737
Soterra	Timber Co.	1,763,030	4.36%	34,943
Florida Gas	Public Utility	1,613,730	3.99%	31,984

3. CASH AND CASH EQUIVALENTS

At June 30, 2011, the sheriff has cash and cash equivalents (book balances) totaling \$970,664 as follows:

Demand deposits	\$ 121,790
Interest-bearing demand deposits	462,710
Savings	385,864
Other	<u>300</u>
Total	<u>\$ 970,664</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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 \$1,315,936 in deposits (collected bank balances). These deposits are secured from risk by \$660,683 of federal deposit insurance and \$655,253 of pledged securities held by the custodial bank 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.

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Notes to the Financial Statements
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4. RECEIVABLES

The receivables of \$254,909 at June 30, 2011, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes:	
Ad valorem	\$ -
Intergovernmental - grants:	
Federal	-
State	8,530
Video Poker	124,248
Feeding and Keeping of prisoners	104,042
Fees & commission	17,462
Other	627
Total	<u>\$ 254,909</u>

The sheriff has not established an allowance for bad debts since any bad debts would not be material to the financial statements.

5. INTERFUND RECEIVABLES/PAYABLES

There are no interfund balances reported in the fund financial statements as June 30, 2011.

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2011, is as follows:

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Notes to the Financial Statements
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	Balance, July 1, 2010	Additions	Deletions	Balance, June 30, 2011
Governmental Activities				
Capital Assets not Depreciated:				
Land	\$ 175,000	\$ 10,000	\$ -	\$ 185,000
Construction in Progress-Jail	174,855	87,034		261,889
Total Capital Assets not Depreciated	<u>349,855</u>	<u>97,034</u>	<u>-</u>	<u>446,889</u>
Other Capital Assets:				
Buildings	178,519	8,925	-	187,444
Vehicles	442,755	18,500	19,025	442,230
Furniture and equipment	515,504	14,840	-	530,344
Total Other Capital Assets	<u>1,136,778</u>	<u>42,265</u>	<u>19,025</u>	<u>1,160,018</u>
Less accumulated depreciation:				
Buildings	47,577	6,145		53,722
Vehicles	231,096	64,188	17,668	271,616
Furniture and equipment	360,023	45,064	-	405,087
Total Accumulated Depreciation	<u>638,696</u>	<u>115,397</u>	<u>17,668</u>	<u>736,425</u>
Other Capital Assets, Net	498,082	(73,132)	1,357	423,593
Total Capital assets, net	<u>\$ 847,937</u>	<u>\$ 23,902</u>	<u>\$ 1,357</u>	<u>\$ 870,482</u>

Preliminary architectural design services and other cost on a new parish jail totaling \$174,855 are included above in construction in progress. A completion date for the new jail has not been determined as of June 30, 2011.

7. PENSION PLAN

Plan Description. Substantially all employees of the St. Helena 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.

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All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; \$800.00 per month if employed January 1, 2000 and after, and who are age 18 or older 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 2.5% for each year if total service is at least 12 but less than 15 years, 2.75% for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1980.) 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, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 10% of their annual covered salary and the St. Helena 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 St. Helena 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 St. Helena Parish Sheriff's contributions to the System for the years ending June 30, 2011 and 2010, were \$165,199 and \$155,877 respectively, equal to the required contributions for each year.

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8. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The St. Helena Parish Sheriff's Office's medical and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical coverage for the retiree (not dependents). Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: age 55 and 15 years of service. Based on actual historical patterns, most employees retire after age 55 and 25 years of service, but not later than age 65 and 15 years of service.

Life insurance coverage is continued to retirees by election and the blended rate for active employees and retirees is \$0.348 per \$1,000 of insurance. The employer pays for life insurance after retirement for retirees and the retirees. However, the rates are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Based on past experience, we have assumed that 75% of retirees continue the higher insurance amounts into retirement. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates. Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until Fiscal Year Ending June 30, 2009, the St. Helena Parish Sheriff's Office recognized the cost of providing post-employment medical and life benefits (the St. Helena Parish Sheriff's Office's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the Fiscal Year beginning July 1, 2009, the St. Helena Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

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In Fiscal Year Ending June 30, 2011, the St. Helena Parish Sheriff's Office's portion of health care funding cost for retired employees totaled \$16,495 and life totaled \$3,147. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution. The St. Helena Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2010 is \$58,128 (medical), and \$11,315 (life) as set forth below:

		Medical		Life
Normal Cost	\$	26,579	\$	4,224
30-year UAL amortization amount		31,548		7,091
Annual required contribution (ARC)	\$	58,127	\$	11,315

Net Post-employment Benefit Obligation (Asset). The table below shows the St. Helena Parish Sheriff's Office's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2011:

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	Medical	Life
1. Beginning Net OPEB Obligation (Asset) 7/1/2010	\$39,397	\$7,733
2. Annual required contribution	58,128	11,315
3. Interest on Net OPEB Obligation (Asset): .04 X [1]	1,576	309
4. ARC Adjustment: [1]/17.292	2,278	447
5. OPEB Cost: [2]+[3]-[4]	57,425	11,177
6. Contribution	0	0
7. Current year retiree premium	16,495	3,147
8. Change in Net OPEB Obligation: [5]-[6]-[7]	40,930	8,030
9. Ending Net OPEB Obligation: (Asset) 6/30/2011: [1]+[8]	\$80,327	\$15,763

The following table shows the St. Helena Parish Sheriff's Office's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	June 30, 2011	\$57,425	28.72%	\$80,327
Life	June 30, 2011	\$11,177	28.16%	\$15,763

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Funded Status and Funding Progress. In the fiscal year ending June 30, 2011, the St. Helena Parish Sheriff's Office made no contributions to its post-employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2011, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$567,344 (medical), and \$127,571 (life), which is defined as that portion, as determined by a particular actuarial cost method (the St. Helena Parish Sheriff's Office uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2010/2011, the entire actuarial accrued liability of \$567,344 (medical) and \$127,571 (life) was unfunded.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 567,344	\$ 127,571
Actuarial Value of Plan Assets	0	0
Unfunded Act. Accrued Liability (UAAL)	567,344	127,571
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Covered Payroll (active plan members)	1,305,364	1,305,364
UAAL as a percentage of covered payroll	43.46%	9.77%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the St. Helena Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the St. Helena Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the St. Helena Parish Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include

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techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since the OPEB obligation has not as yet been funded, there are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board Actuarial Standards of Practice Number 6 (ASOP 6), as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 18%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	30.0%
26 - 40	20.0%
41 - 54	16.0%
55+	10.0%

Post employment Benefit Plan Eligibility Requirements. We have assumed that employees retire three years after the historical retirement age. The three years is to accommodate the D.R.O.P. period. Medical benefits are provided to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: age 55 and 15 years of service. Based on actual historical patterns, most employees retire after age 55 and 25 years of service, but not later than age 65 and 15 years of service. Entitlement to benefits continue through Medicare to death.

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Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Since the ARC is not currently being funded and not expected to be funded in the near future, we have performed this valuation using a 4% annual investment return assumption.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3:

National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2010 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical benefits for the retiree only (not dependents). The medical rates provided are "blended" rates for active and retired. We have therefore estimated the "unblended" rates as required by GASB 45 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility, and 80% of the blended rates after Medicare eligibility.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

9. DEFERRED COMPENSATION PLAN

The St. Helena Parish Sheriff offers its employees, the Louisiana Public Employees Deferred compensation Plan, a deferred compensation plan created in accordance with Internal Revenue code Section 457, as revised January 1, 1999. The plan, available to all St. Helena Parish Sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At June 30, 2011 the amounts applicable to the employees of the St. Helena Parish Sheriff's office were \$12,216. As of June 30, 2011 the total amount of plan assets was \$1,109,604,544.

10. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$285,540 at June 30, 2011, are as follows:

	General Fund
Withholdings	\$ 361
Accrued Salaries & Related exp	175,148
Accounts	110,031
Total	<u>\$ 285,540</u>

11. LEASES

The Sheriff has operating leases for the following:

Land

On April 15, 2003, the Sheriff leased a parcel of land located at 46447 Highway 16, Pine Grove, Louisiana on which a Sub-Station for the St. Helena Parish Sheriff was constructed. The lease is for 99 years terminating on April 15, 2102. The amount of the lease payment is \$1.00 per year.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

Building

The Sheriff leased office space from St. Helena Acceptance Corp. on a month to month basis which ended August 31, 2010. Beginning September 1, 2010 through June 30, 2011 the Sheriff leased a building on a month to month basis from the Bank of Greensburg. The lease payments for the year ended June 30, 2011 was \$32,880.

On August 29, 2008, the Sheriff leased a building to be used as a substation from Easleyville Wash and Rental, Inc. The Lease began on August 1, 2008 and will end August 1, 2018. The lease is a renewal lease in ten year intervals. The annual lease payment is \$10 annually.

The minimum annual commitments under non-cancelable operating leases are as follows:

<u>Fiscal Year</u>	<u>Building & Facilities</u>
2011	11
2012	11
2013	11
Future Years	136
Total	<u>169</u>

12. LONG-TERM OBLIGATIONS

The Sheriff's long-term liabilities are attributable to governmental activities. The following is a summary of changes in long-term debt for the year ended June 30, 2011 is as follows:

	<u>Net OPEB Obilgation</u>
Long-term Liabilities at June 30, 2010	47,130
Additions	48,960
Reductions	-
Long-term Liabilities at June 30, 2011	<u>96,090</u>

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

13. 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 attempts to minimize risk from significant losses through the purchase of insurance.

14. LITIGATION AND CLAIMS

At June 30, 2011, the sheriff is involved in four lawsuits. All of the lawsuits are insured by the Louisiana Sheriff's Risk Management Program.

15. ON-BEHALF PAYMENTS

During 1998, the Sheriff implemented GASB Statements No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. The standard requires the Sheriff to report in the financial statement on-behalf salary and fringe benefits payments made by the State of Louisiana to certain groups of sheriff employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Sheriff is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditures (expense) payments is the actual contribution made by the state. For the year June 30, 2011 the state paid supplemental salaries to law enforcement employees of the Sheriff's office. On-behalf payment recorded as revenues and expenditures (expenses) in June 30, 2011 financial statements are as follows:

	State Supplemental Salaries
General Fund:	<u>June 30, 2011</u>
Policeman Supplemental Pay	\$113,937

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

16. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized for June 30, 2011 as follows:

	<u>Amount</u>
Sheriff's office-Utility bills	\$ 31,471
Sheriff's Office-Insurance on Building	3,411
Sheriff's Office-building Maintenance & supplies	19,478
Total	<u>\$ 54,360</u>

17. TAXES PAID UNDER PROTEST

The net assets held for others in the agency funds at June 30, 2011, as reflected on Statement C, include \$367,051 of taxes paid under protest, plus interest earned to date of \$12,987 on the investment of these funds totaling \$380,038. These funds are held pending resolution of the protest and are accounted for in the Tax Collection Agency Fund.

18. COMPLIANCE WITH LAWS

The sheriff has collected monies which are in the Bond, Civil Funds and Narcotics Seizure Account. Accounting records do not indicate to whom all the money is owed.

19. CONTRACTS

The Sheriff signed an agreement on March 2, 2010 to purchase a building from the Bank of Greensburg for the sum of \$545,000. As of June 30, 2011 the purchase of the building has not been completed.

St. Helena Parish Sheriff
Greensburg, Louisiana

Notes to the Financial Statements
As of and for the Year ended June 30, 2011

20. SUBSEQUENT EVENTS

On July 12, 2011 the Sheriff office sold two tracts of land in St. Helena Parish previously acquired by the Sheriff June 13, 2002. The net proceeds from the sale of the property was \$282,210.

REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

St. Helena Parish Sheriff
Greensburg, Louisiana
Governmental Fund-General Fund
Schedule of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
REVENUES				
Ad Valorem Taxes	\$ 790,000	\$ 790,000	\$ 797,434	7,434
Intergovernmental Revenues:				
Federal Grants	330,750	88,000	88,000	-
State Grants:				
State Revenue Sharing	68,500	69,350	69,343	(7)
State Supplemental Pay	90,000	122,000	113,937	(8,063)
Other	28,000	27,150	33,152	6,002
Fees, charges, and commissions for Services:				
Commissions on Collection of Tax and licenses	183,000	242,260	233,614	(8,646)
Fines, Forfeitures, and other fees	40,000	45,750	47,125	1,375
Feeding and keeping prisoners	295,700	245,500	301,150	55,650
Miscellaneous:				
Gaming Revenue	870,000	890,000	922,004	32,004
Investment Earnings	5,000	2,100	1,979	(121)
Donations	1,000	11,500	11,390	(110)
Other	38,600	49,750	46,255	(3,495)
Transfers In from Other Governments			82,643	82,643
TOTAL REVENUES	2,740,550	2,583,360	2,748,026	164,666
EXPENDITURES				
Public Safety:				
Personal services and related benefits	1,873,078	2,013,932	1,940,438	73,494
Operating Services	407,200	423,690	469,065	(45,375)
Materials and Supplies	429,500	376,550	378,982	(2,432)
Travel and Other Charges	10,000	5,600	5,059	541
Debt Service	28,437			
Capital Outlays	783,000	46,675	139,299	(92,624)
TOTAL EXPENDITURES	3,531,215	2,866,447	2,932,843	(66,396)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(790,665)	(283,087)	(184,817)	98,270
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	3,200	3,232	32
Proceeds from Borrowing	507,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	507,000	3,200	3,232	32
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(283,665)	(279,887)	(181,585)	98,302
FUND BALANCE AT BEG OF YEAR	550,689	631,636	631,636	-
FUND BALANCE AT END OF YEAR	\$ 267,024	\$ 351,749	\$ 450,051	\$ 98,302

"See Accountant's Report

SUPPLEMENTAL INFORMATION SCHEDULES

St. Helena Parish Sheriff
Greensburg, Louisiana

Schedule of Governmental Fund Expenditures
For the Year Ended June 30, 2011

	Personal Services & Related Benefits	Travel & Training Costs	Operating Services	Supplies	Capital Outlay	Total
General Fund						
Public Safety:						
Administration	503,934		238,372	51,342		793,648
Community Services			2,484	4,589		7,073
Criminal Investigations				490		490
Patrol	1,076,100		61,202	22,607		1,159,909
Custody of Prisoners	253,874		167,007	101,002		521,883
Training		5,059				5,059
Communications	106,530			685		107,215
Automotive Services				173,204		173,204
Stations and Buildings				25,063		25,063
Capital Outlay					139,299	139,299
Total General Fund Expenditures	1,940,438	5,059	469,065	378,982	139,299	2,932,843

Disclosure Required by LRS 42:283-286	General Fund
Sheriff's salary	149,074
Deputies salaries	951,555
Other salaries	334,408
Office supplies and furnishings	15,186
Purchase of automobiles and other vehicles	1,500
Maintenance and upkeep of automobiles	49,215
Transporting prisoners, fugitives, and insane person	12,173
Feeding prisoners	88,829
Other expenditures	1,330,903
Total Expenditures	\$ 2,932,843

"See Accountant's Report"

St. Helena Parish Sheriff
Greensburg, Louisiana

Schedule of 2010 Tax Roll, Collections, and Uncollected Advalorem Taxes

For the Year Ended June 30, 2011

Taxing Authority	Amount Assessed	Tax Order Changes	Total Taxes Collectible	Taxes Collected	Total Not Collected	Uncollected by taxing authority as of June 30, 2011			
						Adjudications of Taxes	Collectible	Other	Total Uncollected
St. Helena Parish Police Jury	1,566,731	(1,394)	1,565,337	(1,562,018)	3,319	2,885	444	(10)	3,319
St. Helena Parish School Board	722,357	(93)	722,264	(720,754)	1,510	1,221	258	31	1,510
St. Helena Parish Hospital District	889,802	(114)	889,688	(887,826)	1,862	1,505	317	40	1,862
St. Helena Parish Sheriff	801,630	(103)	801,527	(799,852)	1,675	1,356	286	33	1,675
Louisiana Tax Commission	1,860	-	1,860	(1,860)	-	-	-	-	-
St. Helena Parish Assessor	301,724	(39)	301,685	(301,054)	631	510	108	13	631
Fire Protection District #4	233,357	(894)	232,463	(232,325)	138	81	-	57	138
Fifth Ward Recreation District	90,399	(2,030)	88,369	(87,928)	441	443	3	(5)	441
Florida Parish Juvenile	121,337	(16)	121,321	(121,067)	254	206	43	5	254
Council on Aging	143,582	(18)	143,564	(143,263)	301	243	51	7	301
State Forestry Tax	14,521	(8)	14,513	(14,522)	(9)	-	-	(9)	(9)
Total	4,887,300	(4,709)	4,882,591	(4,872,469)	10,122	8,450	1,510	162	10,122

"See Accountant's Report"

Schedule 4

St. Helena Parish Sheriff
Greensburg, Louisiana

Employee Health Care Plan
June 30, 2011

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
June 30, 2010	\$0	\$ 642,488	\$642,488	0.0%	\$ 1,481,703	43.36%
June 30, 2011	\$0	\$ 694,915	\$694,915	0.0%	\$ 1,305,364	53.24%

See Accountant's Report

AFFIDAVIT

STATE OF LOUISIANA
PARISH OF ST. HELENA

BEFORE ME, the undersigned Notary, personally came and appeared,

Nathaniel Williams, Sheriff of St. Helena Parish, State of Louisiana

who after being duly sworn, deposed and said that the following information is true and correct:

\$380,038 is the amount of cash on hand in the tax collector account on June 30, 2011.

Affiant further avers that:

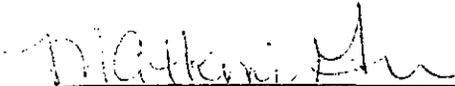
All itemized statements of the amount of taxes collected for the tax year from July 1, 2010 to June 30, 2011, by taxing authority, are true and correct.

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.

GREENSBURG, Louisiana this 6 day of December 2011.


Nathaniel Williams
Sheriff of St. Helena Parish

SWORN to and subscribed before me
this 6 day of December, 2011.


NOTARY PUBLIC (# 88811)

Print Name: Melissa Atkins Green
My Commission Expires on: 12-30-2012

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

ANTHONY B BAGLIO CPA
A PROFESSIONAL ACCOUNTING CORPORATION
2011 RUE SIMONE
HAMMOND, LOUISIANA 70403
PHONE: 985-542-4155 FAX: 985-542-4186

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

Honorable Nathaniel Williams
St. Helena Parish Sheriff
Greensburg, Louisiana

I have audited the financial statements of the governmental activities, the general fund, and fiduciary funds of the St. Helena Parish Sheriff as of and for the year ended June 30, 2011, which collectively comprise the St. Helena Parish Sheriff's basic financial statements and have issued my report thereon dated December 02, 2011. I have conducted my 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 my audit, I considered the St. Helena Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Helena Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the St. Helena Parish Sheriff's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However as described in the accompanying schedule of current year audit findings, I identified a certain deficiency in internal control over financial reporting that I consider to be a material weakness and other deficiencies that I consider to be significant deficiencies.

Honorable Nathaniel Williams
St. Helena Parish Sheriff
Greensburg, Louisiana
Page 2

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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a 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. I consider the deficiency described in the accompanying schedule of current year audit findings as Finding No. 11-04 to be material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiencies described in the accompanying schedule of current year audit findings as Findings Numbers 11-01 through 11-03 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether, the St. Helena Parish Sheriff's financial statements are free of material misstatements; I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current year audit finding as numbers 11-05 through 11-06.

The St. Helena Parish Sheriff's response to the findings identified in my audit, are described in the accompanying schedule of managements corrective action plan for current year audit findings. I did not audit the St. Helena Parish Sheriff's response and, accordingly, I express no opinion on it.

This report is intended for the information and use of the audit committee, management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, Louisiana
December 02, 2011

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Summary Schedule of Prior Audit Findings

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2011

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Management's Corrective Action Taken</u>
Section I		
Internal Control		
10-01	<p><u>Computer System-Sales Tax Account</u> In reviewing sales tax, it was determined that the computer system is not able to generate an accurate delinquent list of those businesses who have not paid their sales tax and the amount that is due. This makes it difficult for employees to track those who have not paid their taxes. The computer system is also not able to generate a printout to show the amounts collected from businesses within St. Helena Parish compared to businesses outside the parish. The system is not able to run a printout on a month to month basis showing the amount of sales tax paid for each business.</p>	None. See Finding No. 11-01
10-02	<p><u>Expenditures</u> In reviewing expenditures, there were purchases from a local market for prisoner food that totaled \$868 for which there are no receipts or purchase orders to verify the expenditure. In a sample of travel expenditures, there were three lodging expenditures that total \$2,379 that did not have any receipts to substantiate the expenditure.</p>	Partial. See Finding No. 11-02
10-03	<p><u>Payroll</u> In a sample of four payrolls, three employees were checked on each payroll to verify amounts paid, calculation of payroll and leave time. Two of the twelve employees K time was calculated incorrectly, and one of the time cards was added incorrectly. Records on two of the four payrolls were not available to determine if K time and sick leave accruals were done correctly.</p>	None. See Finding No. 11-03

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2011

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Management's Corrective Action Taken</u>
10-04	<u>Donated Assets</u> During the audit it was determined that two Chevrolet Impalas were donated to the Sheriff during the fiscal year ended June 2009. These assets were not recorded on the books and then sold in the current fiscal year.	Corrected
10-05	<u>Bond Fund Deposits</u> For the month of June 2010 it was determined that funds are being collected on a daily basis but deposited on a weekly basis.	Corrected
Section II Compliance		
10-06	<u>Due to Taxing Bodies- Bond and Civil</u> The Sheriff collects various bond and civil fees for the Sheriff and other agencies. There is an outstanding balance due to taxing bodies of \$52,834 for the Bond Fund and \$7,308 for the Civil Fund at June 30, 2010. They have begun to account for the monies but do not have records to indicate to whom all of the money is owed.	None. See Finding No. 11-05
10-07	<u>Narcotics Seizure Account</u> During the year 2003 the Sheriff established a Narcotics Seizure Bank Account to account for seized funds. This account had not been recorded as an agency fund until this fiscal year. The account had a balance of \$5,915 at the beginning of the fiscal year. No records are being maintained on what monies belong to the Sheriff and what monies should be held in escrow pending trial.	Partial. See Finding No. 11-06
10-08	<u>Crime Stoppers</u> The court system sent the Sheriff \$1,157 collected for Crime Stoppers. It was determined the Sheriff did not have the authority to collect the funds. The Sheriff has now stopped collecting the funds but does not have the authority to disburse them.	Corrected

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Schedule of Current Year Audit Findings

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Schedule of Current Year Audit Findings
Year Ended June 30, 2011

INTERNAL CONTROL

FINDING NO. 11-01

Computer System-Sales Tax Account

In reviewing sales tax it was determined that the computer system is not able to generate an accurate delinquent list of those businesses that have not paid their sales tax and the amount that is due. This makes it difficult for employees to track those who have not paid their taxes. The computer system is also not able to generate a printout to show the amounts collected from businesses within St. Helena Parish compared to businesses outside the parish. The system is not able to run a printout on a month to month basis showing the amount of sales tax paid for each business.

It is recommended that the sales tax program be modified to be able to generate printouts to track past due accounts, amounts collected by period for businesses in the parish and outside of the parish.

FINDING NO. 11-02

Expenditures

In reviewing a sample of travel expenditures, there were six meal expenditures that total \$717 that did not have any receipts to substantiate the expenditure.

Good controls would require that the expenditures be supported by a ticket or receipts indicating the expenditure.

It is recommended that controls be established to insure that a ticket and/or receipt is maintained for travel expenditures.

ST. HELENA PARISH SHERIFF

Greensburg, Louisiana

Schedule of Current Year Audit Findings

Year Ended June 30, 2011

FINDING NO. 11-03

Payroll

In a sample of six payrolls, three employees were checked on each payroll to verify amounts paid, calculation of payroll and leave time. One payroll had insufficient information to check, one payroll had sick time incorrectly paid as overtime, and three payrolls had errors in K-time or sick time calculations.

Good controls for payroll would include having adequate payroll documentation before checks are written, verification of calculations of pay, leave and K-time.

It is recommended that before payroll checks are written, documentations for payroll is available, calculations for payroll, leave and K-time verified.

FINDING NO. 11-04

Bank Deposits Agency Funds

When funds are mailed in for sales taxes, monies are not being deposited when received. In looking at the deposits for the occupational licenses, it was determined some checks received were being held for several months before a deposit was made. The same issue was happening with property taxes. When payments were sent in by mail, deposits were not being made until recorded on books. This causes deposits to be held in office for extended periods of time.

In order to safeguard cash, checks and/or cash should not be held in office for any extended period of time. Monies left on premises could be stolen, misplaced or destroyed.

It is recommended that controls be implemented so that checks and cash are not kept on premises overnight. These funds should be deposited.

ST. HELENA PARISH SHERIFF

Greensburg, Louisiana

Schedule of Current Year Audit Findings

Year Ended June 30, 2011

COMPLIANCE

FINDING NO. 11-05

Due to Taxing Bodies- Bond and Civil

The Sheriff collects various bond and civil fees for the Sheriff and other agencies. There is an outstanding balance due to taxing bodies of \$52,621 for the Bond Fund and \$6,509 for the Civil Fund at June 30, 2011. They have begun to account for the monies but do not have records to indicate to whom all of the money is owed.

Accounting records for payables should have detail showing to whom monies are owed. These detail records should be reconciled to the general ledger monthly.

It is recommended that an analysis of these accounts be performed and the money distributed to those owed.

FINDING NO. 11-06

Narcotics Seizure Account

During the year 2003, the Sheriff established a Narcotics Seizure Bank Account to account for seized funds. The account had a balance of \$5,827 at the end of the fiscal year. Records were not available on \$1,525 of this money to determine how much belonged to the Sheriff and what monies should be held in escrow pending trial.

Good accounting would require proper accounting of the funds on the books.

It is recommended that controls be established to properly account for the funds in the account and set up procedures to properly handle the funds in the future.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Management's Corrective Action Plan for
Current Year Audit Findings

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Management's Corrective Action Plan for Current Year Audit Findings
Year Ended June 30, 2011

<u>Ref. No.</u>	<u>Description of Findings</u>	<u>Management Response</u>
Section 1	<u>Internal Control</u>	
11-01	<p><u>Computer System-Sales Tax Account</u> In reviewing sales tax, it was determined that the computer system is not able to generate an accurate delinquent list of those businesses that have not paid their sales tax and the amount that is due. This makes it difficult for employees to track those who have not paid their taxes. The computer system is also not able to generate a printout to show the amounts collected from businesses within St. Helena Parish compared to businesses outside the parish. The system is not able to run a printout on a month to month basis showing the amount of sales tax paid for each business.</p>	A new sales tax program will be implemented.
11-02	<p><u>Expenditures</u> In reviewing a sample of travel expenditures, there were six meal expenditures that total \$717 that did not have any receipts to substantiate the expenditure.</p>	A new policy is being established in that no advance travel expenses will be made. Upon return from any official travel, employees must submit expense tickets to finance office for reimbursement.
11-03	<p><u>Payroll</u> In a sample of six payrolls, three employees were checked on each payroll to verify amounts paid, calculation of payroll and leave time. One payroll had insufficient information to check, one payroll had sick time incorrectly paid as overtime, and three payrolls had errors in K-time or sick time calculations.</p>	Payroll calculations and documentation will be verified before payroll checks are written.
11-04	<p><u>Bank Deposits Agency Funds</u> When funds are mailed in for sales taxes, monies are not being deposited when received. In looking at the deposits for the occupational licenses, it was determined some checks received were being held for several months before a deposit was made. The same issue was happening with property taxes. When payments were sent in by mail, deposits were not being made until recorded on books. This causes deposits to be held in office for extended periods of time.</p>	Controls will be implemented to assure daily deposits of receipts.

ST. HELENA PARISH SHERIFF
Greensburg, Louisiana

Management's Corrective Action Plan for Current Year Audit Findings
Year Ended June 30, 2011

Ref. No.	Description of Findings	Management Response
Section II	Compliance	
11-05	<p><u>Due to Taxing Bodies- Bond and Civil</u> The Sheriff collects various bond and civil fees for the Sheriff and other agencies. There is an outstanding balance due to taxing bodies of \$52,621 for the Bond Fund and \$6,509 for the Civil Fund at June 30, 2011. They have begun to account for the monies but do not have records to indicate to whom all of the money is owed.</p>	<p>The bond account situation will be reviewed and a motion for the court to decide dispensation of those funds will be done. A review of the civil account will be done to determine who is due these monies</p>
11-06	<p><u>Narcotics Seizure Account</u> During the year 2003 the Sheriff established a Narcotics Seizure Bank Account to account for seized funds. The account had a balance of \$5,827 at the end of the fiscal year. Records were not available on \$1,525 of this money to determine how much belonged to the Sheriff and what monies should be held in escrow pending trial.</p>	<p>Accounting practices have been implemented to assure control of monies in fund.</p>