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ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Financial Report

Year Ended June 30, 1996

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

Release Date ~~FEB 19 1997~~
~~FEB 19 1997~~

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MANAGEMENT LETTER

The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

During our audit of the financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 1996 we noted a certain area in which improvements in the accounting system and financial practices may be desirable. Therefore, the following improvement is recommended:

Deposits were found to be undersecured at December 31, 1995 in an amount of approximately \$1,300,000. Additional procedures should be implemented to prevent this from occurring again.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

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INDEPENDENT AUDITOR'S REPORT

The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

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

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

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

In accordance with Government Auditing Standards, we have also issued a report dated November 15, 1996 on our consideration of the St. Martin Parish Sheriff's internal control structure and a report dated November 15, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Martin Parish Sheriff. Such

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information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

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

	Governmental Fund Types		Fiduciary Fund Type Agency Funds	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue		Debt Service	General Fixed Assets	Long-term Debt	1996
ASSETS AND OTHER DEBITS							
Cash and interest-bearing deposits	\$1,708,209	\$63,730	\$14,102	\$	\$	\$2,486,275	\$2,526,290
Receivables:							
Due from governmental units	585,683	-	-	-	-	585,683	493,803
Interest	19,925	-	-	-	-	19,925	17,631
Due from other funds	45,882	-	-	-	-	45,882	39,414
Other	-	16,527	-	-	-	16,527	15,956
Inventory	6,550	-	-	-	-	6,550	25,326
Prepaid expenses	51,662	-	-	-	-	51,662	46,890
Land & buildings	-	-	-	1,216,030	-	1,216,030	1,554,383
Vehicles	-	-	-	1,091,239	-	1,091,239	957,639
Other equipment	-	-	-	1,503,664	-	1,503,664	1,325,689
Amount to be provided for retirement of general long-term debt obligations	-	-	-	-	545,201	545,201	639,656
Total assets	\$2,417,911	\$80,257	\$14,102	\$3,810,933	\$545,201	\$7,568,638	\$7,642,677

(continued)

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

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

	Governmental Fund Types			Fiduciary Fund Type Agency Funds	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	Debt Service		General Fixed Assets	Long-term Debt	1996	1995
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$ 129,909	-	-	\$ -	-	-	\$ 129,909	\$ 58,721
Deferred revenue	91,667	-	-	-	-	-	91,667	-
Other accrued liabilities	2,952	-	-	-	-	-	2,952	2,212
Due to other funds	-	45,882	-	-	-	-	45,882	39,414
Due to inmates	-	-	-	31,250	-	-	31,250	21,334
Due to taxing bodies and others	-	-	-	668,984	-	-	668,984	1,229,912
Long-term debt -	-	-	-	-	-	-	-	-
Bonds payable	-	-	-	-	500,000	-	500,000	570,000
Capital lease obligation	-	-	-	-	45,201	-	45,201	69,656
Total liabilities	<u>224,528</u>	<u>45,882</u>	<u>-</u>	<u>700,234</u>	<u>545,201</u>	<u>-</u>	<u>1,515,845</u>	<u>1,991,249</u>
Fund equity:								
Investment in general fixed assets	-	-	-	-	-	-	-	-
Fund balances:	-	-	-	-	-	3,810,933	3,810,933	3,837,711
Reserved for debt service	-	-	14,102	-	-	-	14,102	15,392
Reserved for inventory	6,550	-	-	-	-	-	6,550	25,326
Reserved for prepaid expenses	51,662	-	-	-	-	-	51,662	46,890
Unreserved, undesignated	2,135,171	34,375	-	-	-	-	2,169,546	1,726,109
Total fund balances	<u>2,193,383</u>	<u>34,375</u>	<u>14,102</u>	<u>-</u>	<u>-</u>	<u>3,810,933</u>	<u>2,241,860</u>	<u>1,813,717</u>
Total fund equity	<u>2,193,383</u>	<u>34,375</u>	<u>14,102</u>	<u>-</u>	<u>-</u>	<u>3,810,933</u>	<u>6,052,793</u>	<u>5,651,428</u>
Total liabilities and fund equity	<u>\$2,417,911</u>	<u>\$80,257</u>	<u>\$14,102</u>	<u>\$700,234</u>	<u>\$545,201</u>	<u>\$3,810,933</u>	<u>\$7,568,638</u>	<u>\$7,642,677</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

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

	General	Special Revenue	Debt Service	Totals (Memorandum Only)	
				1996	1995
Revenues:					
Ad valorem taxes	\$1,336,139	\$ -	\$98,320	\$1,434,459	\$1,341,104
Intergovernmental revenues -					
Federal grants	470,614	-	-	470,614	261,657
State grants	-	147,382	-	147,382	172,243
State revenue sharing (net)	105,823	-	-	105,823	105,659
State supplemental pay	254,001	-	-	254,001	255,819
Video poker	150,970	-	-	150,970	122,220
Fees, charges, and commissions for services -					
Taxes and licenses	59,501	-	-	59,501	63,088
Civil and criminal fees	385,524	-	-	385,524	260,541
Court attendance	8,000	-	-	8,000	7,200
Feeding and keeping prisoners	3,333,206	-	-	3,333,206	3,010,388
State and parish contracts	112,317	-	-	112,317	112,367
Commissary sales	200,927	-	-	200,927	183,744
Telephone commissions	60,767	-	-	60,767	21,141
911 fees	-	194,272	-	194,272	187,660
Interest income	59,056	-	319	59,375	60,800
Miscellaneous	91,579	-	-	91,579	133,998
Total revenues	<u>6,628,424</u>	<u>341,654</u>	<u>98,639</u>	<u>7,068,717</u>	<u>6,299,629</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	3,058,944	219,244	-	3,278,188	2,969,950
Operating services	914,542	41,009	-	955,551	880,461
Operations and maintenance	1,748,951	67,244	-	1,816,195	1,571,037
Debt service	28,998	-	99,929	128,927	107,264
Capital outlay	461,713	-	-	461,713	707,636
Total expenditures	<u>6,213,148</u>	<u>327,497</u>	<u>99,929</u>	<u>6,640,574</u>	<u>6,236,348</u>
Excess (deficiency) of revenues over expenditures	<u>415,276</u>	<u>14,157</u>	<u>(1,290)</u>	<u>428,143</u>	<u>63,281</u>
Other financing source:					
Capital lease proceeds	-	-	-	-	77,397
Excess (deficiency) of revenues and other source over expenditures	<u>415,276</u>	<u>14,157</u>	<u>(1,290)</u>	<u>428,143</u>	<u>140,678</u>
Fund balances, beginning	<u>1,778,107</u>	<u>20,218</u>	<u>15,392</u>	<u>1,813,717</u>	<u>1,673,039</u>
Fund balances, ending	<u>\$2,193,383</u>	<u>\$ 34,375</u>	<u>\$14,102</u>	<u>\$2,241,860</u>	<u>\$1,813,717</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - General, Special Revenue and Debt Service Funds
Year Ended June 30, 1996

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$1,438,000	\$1,336,139	\$(101,861)	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	465,643	470,614	4,971	-	-	-
State grants	-	-	-	147,382	147,382	-
State revenue sharing (net)	105,823	105,823	-	-	-	-
State supplemental pay	262,600	254,001	(8,599)	-	-	-
Video poker	109,000	150,970	41,970	-	-	-
Fees, charges, and commissions for services -						
Taxes and licenses	54,000	59,501	5,501	-	-	-
Civil and criminal fees	337,500	385,524	48,024	-	-	-
Court attendance	12,125	8,000	(4,125)	-	-	-
Feeding and keeping prisoners	3,378,000	3,333,206	(44,794)	-	-	-
State and parish contracts	116,250	112,317	(3,933)	-	-	-
Commissary sales	183,000	200,927	17,927	-	-	-
Telephone commission	37,500	60,767	23,267	-	-	-
911 fees	-	-	-	190,340	194,272	3,932
Interest income	56,538	59,056	2,518	-	-	-
Miscellaneous	183,152	91,579	(91,573)	-	-	-
Total revenues	<u>6,739,131</u>	<u>6,628,424</u>	<u>(110,707)</u>	<u>337,722</u>	<u>341,654</u>	<u>3,932</u>
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	3,288,252	3,058,944	229,308	227,171	219,244	7,927
Operating services	938,200	914,542	23,658	43,532	41,009	2,523
Operations and maintenance	1,756,310	1,748,951	7,359	70,166	67,244	2,922
Debt service	-	28,998	(28,998)	-	-	-
Capital Outlay	630,810	461,713	169,097	-	-	-
Total expenditures	<u>6,613,572</u>	<u>6,213,148</u>	<u>400,424</u>	<u>340,869</u>	<u>327,497</u>	<u>13,372</u>
Excess (deficiency) of revenues over expenditures	125,559	415,276	289,717	(3,147)	14,157	17,304
Other financing source:						
Capital lease proceeds	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing source over expenditures	125,559	415,276	289,717	(3,147)	14,157	17,304
Fund balances, beginning	<u>1,778,107</u>	<u>1,778,107</u>	-	<u>20,218</u>	<u>20,218</u>	-
Fund balances, ending	<u>\$1,903,666</u>	<u>\$2,193,383</u>	<u>\$ 289,717</u>	<u>\$ 17,071</u>	<u>\$ 34,375</u>	<u>\$17,304</u>

The accompanying notes are an integral part of this statement.

Debt Service Fund		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$98,320	\$98,320	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
270	319	49
<u>98,590</u>	<u>98,639</u>	<u>49</u>
-	-	-
-	-	-
-	-	-
99,900	99,929	(29)
<u>99,900</u>	<u>99,929</u>	<u>(29)</u>
(1,310)	(1,290)	20
<u>-</u>	<u>-</u>	<u>-</u>
(1,310)	(1,290)	20
<u>15,392</u>	<u>15,392</u>	<u>-</u>
<u>\$14,082</u>	<u>\$14,102</u>	<u>\$ 20</u>
=====	=====	=====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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

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

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

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

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Special Revenue Fund

911 Communications District Fund

This special revenue fund accounts for the operation of the communications district which was established to implement and administer the 911 emergency telephone system. The system is financed by user fees assessed on customer's telephone service. Expenses for this system are paid from this fund.

Adult Protective Services Fund

This fund is used to account for the revenues and related expenditures of this Adult Protective Services Grant.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

Debt Service Fund

This fund is used to account for the payment of general long-term debt principal, interest and related costs relating to the Certificate of Indebtedness, Series 1992.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. General Fixed Assets and Long-Term Obligations

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

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

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

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

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

D. Basis of Accounting

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Expenditures

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

Other Financing Sources

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

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

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

G. Inventory

The inventory is stated at cost, which is determined by the first-in, first-out method. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed or used. Reported inventories are equally offset by a fund balance

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

L. Total Columns on Combined Statements - Overview

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$2,486,275.

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1996, are secured as follows:

Bank balances	\$2,807,184
	=====
Federal deposit insurance	\$ 683,123
Pledged securities (category 3)	<u>7,420,164</u>
Total secured deposits	\$8,103,287
	=====
Excess of secured deposits over bank balances	\$5,296,103
	=====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1996, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.91 mills on property with assessed valuations totaling \$82,794,964.

Total law enforcement taxes levied during 1996 were \$1,482,858.

(4) Interfund Receivables and Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$45,882	\$ -
Special Revenue Funds	<u>-</u>	<u>45,882</u>
 Totals	 \$45,882 =====	 \$45,882 =====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

(5) Due From Other Governmental Units

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

Federal grants	\$102,828
Maintenance of prisoners	327,535
State supplemental pay	21,144
State and parish contracts	14,508
Video poker revenue	38,609
Telephone commissions	20,389
Court attendance, civil fees, bond fees, etc.	<u>60,670</u>
	\$585,683
	=====

(6) Deferred Revenue

The deferred revenue at June 30, 1996 of \$91,667, consists of state grant revenue which had been received by the Sheriff at June 30, 1996, but not yet earned.

(7) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Land and Buildings</u>	<u>Vehicles</u>	<u>Other Equipment</u>	<u>Total</u>
Balance, June 30, 1995	\$1,554,383	\$ 957,639	\$1,325,689	\$3,837,711
Additions	32,094	216,514	213,105	461,713
Reductions	<u>(370,447)</u>	<u>(82,914)</u>	<u>(35,130)</u>	<u>(488,491)</u>
Balance, June 30, 1996	\$1,216,030	\$1,091,239	\$1,503,664	\$3,810,933
	=====	=====	=====	=====

Assets acquired through a capital lease agreement in 1996 of \$77,397 are reflected in other equipment.

(8) Changes in Long - Term Debt

The following is a summary of long-term debt transactions of the St. Martin Parish Sheriff for the year ended June 30, 1996.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

Long-term debt at June 30, 1995	\$639,656
Debt assumed	-
Debt retired	<u>(94,455)</u>
Long-term debt at June 30, 1996	\$545,201 =====

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

\$750,000 1992 Certificate of Indebtedness due in annual installments of \$55,000 to \$100,000; interest rates of 3.2 percent to 5.5 percent; full maturity at March 1, 2002; secured by ad valorem tax revenue.	\$500,000
\$77,397 capital lease obligation due in monthly installments of \$1,916 to \$2,401; interest rate of 7.75%; full maturity at February, 1998.	<u>45,201</u>
	\$545,201 =====

The annual requirements to amortize all debt outstanding at June 30, 1996, including interest payments of \$101,922 are as follows:

Year Ending <u>June 30</u>	
1997	\$125,139
1998	117,149
1999	99,067
2000	99,908
2001	100,360
2002	<u>105,500</u>
Total	\$647,123 =====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

(9) Operating Lease Commitments

The sheriff is obligated under operating lease agreements for two copiers, a radio tower and a property lease that is used as a gun range. The lease on one of the copiers is for an initial term of three years beginning May, 1995 with monthly payments of \$644. The other copier lease was entered into in February, 1996 for an initial term of 42 months with monthly payments of \$228. The radio tower agreement commenced in April of 1995. This lease is for an initial term of three years at an annual rate of \$3,990 and automatically renews for an additional three years at approximately the same annual rate. The property lease is for an initial term of five years, ending May 1, 1998 with yearly payments of \$3,600. The lease payments for the remaining years are as follows:

1997	\$10,464
1998	9,821
1999	<u>228</u>
Total	\$20,513 =====

(10) Pension Plans

Plan Description: The St. Martin Parish Sheriff contributes to the Sheriff's Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy: Plan members are required to contribute 8.7% of their annual covered salary and the St. Martin Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% of annual covered payroll. The contribution requirements of plan members and the St. Martin Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The St. Martin Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1996, 1995 and 1994 were \$334,653, \$279,021 and \$260,482 respectively.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

(11) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. At present, ten employees are eligible to receive these benefits. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the years ended June 30, 1996 and 1995, the costs of retiree benefits approximated \$22,356 and \$21,583, respectively.

(12) Changes in Agency Fund Balances

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

	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Installment Fines Fund</u>	<u>Bonds and Fines Fund</u>	<u>Prison Inmate Fund</u>
Balances, June 30, 1995	\$ 7,905	\$ 183,120	\$ 83,973	\$ 954,914	\$ 21,334
Additions	653,031	11,566,708	82,731	1,110,864	273,542
Reductions	<u>(653,031)</u>	<u>(11,493,043)</u>	<u>(46,725)</u>	<u>(1,781,463)</u>	<u>(263,626)</u>
Balances, June 30, 1996	\$ 7,905	\$ 256,785	\$119,979	\$ 284,315	\$ 31,250
	=====	=====	=====	=====	=====

(13) Litigation and Claims

Several lawsuits were pending against the Sheriff as of June 30, 1996. Management and legal counsel are of the opinion that the lawsuits can be successfully defended or will result in nominal costs to the Sheriff. Therefore, no liability has been recorded on the balance sheet for these suits.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (Continued)

(14) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The cost of maintaining and operating the Sheriff's office building, as required by statute, is paid by the St. Martin Parish Police Jury. These expenditures are not included in the accompanying financial statements.

(15) Risk Management

The Sheriff is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the current fiscal year.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1996 and 1995

	1996	1995
ASSETS		
Cash and interest-bearing deposits	\$1,708,209	\$1,215,891
Receivables:		
Due from other governmental units	585,683	493,803
Interest	19,925	17,631
Due from other funds	45,882	39,414
Inventory	6,550	25,326
Prepaid expenses	51,662	46,890
 Total assets	 \$2,417,911	 \$1,838,955
	=====	=====
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 129,909	\$ 58,636
Deferred revenue	91,667	-
Other accrued liabilities	2,952	2,212
 Total liabilities	 224,528	 60,848
Fund balance:		
Reserved for inventory	6,550	25,326
Reserved for prepaid expenses	51,662	46,890
Unreserved, undesignated	2,135,171	1,705,891
Total fund balance	2,193,383	1,778,107
 Total liabilities and fund balance	 \$2,417,911	 \$1,838,955
	=====	=====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Current:			
Public safety -			
Personal services and related benefits:			
Sheriff salary	\$ 57,500	\$ 57,500	\$ -
Deputies salaries	2,821,000	2,633,428	187,572
Pension and payroll taxes	384,002	357,191	26,811
Sheriff's expense allowance	5,750	5,750	-
Other	20,000	5,075	14,925
Total personal service and related benefits	<u>3,288,252</u>	<u>3,058,944</u>	<u>229,308</u>
Operating services:			
Hospitalization insurance	542,500	520,385	22,115
Auto insurance	119,700	121,107	(1,407)
Other liability insurance	276,000	273,050	2,950
Total operating services	<u>938,200</u>	<u>914,542</u>	<u>23,658</u>
Operations and maintenance:			
Auto fuel and oil	125,000	118,963	6,037
Auto maintenance	115,500	124,834	(9,334)
Deputy uniforms, supplies, etc.	180,000	217,385	(37,385)
Office supplies and expenses	125,000	135,331	(10,331)
Telephone and utilities	226,200	178,655	47,545
Radio	20,000	12,611	7,389
Prisoner feeding and maintenance	473,000	464,787	8,213
Legal and professional fees	30,100	28,626	1,474
Criminal investigation expense	20,000	29,141	(9,141)
Leases and rents	18,790	4,612	14,178
Commissary expense	161,000	182,074	(21,074)
Grant expenses	-	84,972	(84,972)
Commodities expense	-	41,208	(41,208)
Other	261,720	125,752	135,968
Total operations and maintenance	<u>1,756,310</u>	<u>1,748,951</u>	<u>7,359</u>
Debt service:			
Principal	-	24,456	(24,456)
Interest	-	4,542	(4,542)
Total debt service	<u>-</u>	<u>28,998</u>	<u>(28,998)</u>
Capital outlay:			
Land and building	35,000	32,094	2,906
Autos	188,000	216,514	(28,514)
Other equipment	407,810	213,105	194,705
Total capital outlay	<u>630,810</u>	<u>461,713</u>	<u>169,097</u>
Total expenditures	<u>\$6,613,572</u>	<u>\$6,213,148</u>	<u>\$400,424</u>
	=====	=====	=====

SPECIAL REVENUE FUNDS

911 Communication District - To account for the 911 Emergency Telephone System user fees and related expenditures.

Adult Protective Services - To account for the Adult Protective Services State Grant revenue and related expenditures.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana
Special Revenue Funds

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

	<u>911 Communication District Fund</u>	<u>Adult Protective Services Fund</u>	<u>Total</u>	<u>1995</u>
ASSETS				
Cash and interest-bearing deposits	\$37,581	\$26,149	\$63,730	\$43,761
Other receivables	<u>16,527</u>	<u>-</u>	<u>16,527</u>	<u>15,956</u>
Total assets	\$54,108 =====	\$26,149 =====	\$80,257 =====	\$59,717 =====
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ 85
Due to other funds	<u>19,733</u>	<u>26,149</u>	<u>45,882</u>	<u>39,414</u>
Total liabilities	<u>19,733</u>	<u>26,149</u>	<u>45,882</u>	<u>39,499</u>
Fund balance:				
Unreserved, undesignated	<u>34,375</u>	<u>-</u>	<u>34,375</u>	<u>20,218</u>
Total liabilities and fund balance	\$54,108 =====	\$26,149 =====	\$80,257 =====	\$59,717 =====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 1996

	<u>911 Communication District Fund</u>	<u>Adult Protective Services Fund</u>	<u>Total</u>
Revenues:			
Intergovernmental revenue -			
Adult protective services grant	\$ -	\$147,382	\$147,382
Fees, charges, and commissions for services -			
911 fees	<u>194,272</u>	<u>-</u>	<u>194,272</u>
Total revenues	<u>194,272</u>	<u>147,382</u>	<u>341,654</u>
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits:			
Salaries	87,870	89,610	177,480
Pension and payroll taxes	12,530	12,832	25,362
Other	180	16,222	16,402
Total personal services and related benefits	<u>100,580</u>	<u>118,664</u>	<u>219,244</u>
Operating services:			
Hospitalization	20,367	12,240	32,607
Liability insurance	<u>5,490</u>	<u>2,912</u>	<u>8,402</u>
Total operating services	<u>25,857</u>	<u>15,152</u>	<u>41,009</u>
Operations and maintenance:			
Office supplies and expense	5,789	4,108	9,897
Telephone	-	1,954	1,954
Leases and rents	-	6,000	6,000
E - 911 implement	47,549	-	47,549
Other	<u>340</u>	<u>1,504</u>	<u>1,844</u>
Total operations and maintenance	<u>53,678</u>	<u>13,566</u>	<u>67,244</u>
Total expenditures	<u>180,115</u>	<u>147,382</u>	<u>327,497</u>
Excess of revenues over expenditures	14,157	-	14,157
Fund balance, beginning	<u>20,218</u>	<u>-</u>	<u>20,218</u>
Fund balance, ending	<u>\$ 34,375</u>	<u>\$ -</u>	<u>\$ 34,375</u>

ST. MARTIN PARISH SHERIFF

St. Martinville, Louisiana
 Special Revenue Fund
 911 Communication District Fund

Statement of Revenue, Expenditures and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenue:			
Fees, charges and commission for services - 911 fees	<u>\$190,340</u>	<u>\$194,272</u>	<u>\$ 3,932</u>
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits -			
Salaries	94,400	87,870	6,530
Pension and payroll taxes	13,528	12,530	998
Other	<u>500</u>	<u>180</u>	<u>320</u>
Total personal services and related benefits	<u>108,428</u>	<u>100,580</u>	<u>7,848</u>
Operating services -			
Hospitalization	22,445	20,367	2,078
Liability insurance	<u>5,847</u>	<u>5,490</u>	<u>357</u>
Total operating services	<u>28,292</u>	<u>25,857</u>	<u>2,435</u>
Operations and maintenance -			
Office supplies and expense	8,950	5,789	3,161
E-911 Implement	46,317	47,549	(1,232)
Other	<u>1,500</u>	<u>340</u>	<u>1,160</u>
Total operations and maintenance	<u>56,767</u>	<u>53,678</u>	<u>3,089</u>
Total expenditures	<u>193,487</u>	<u>180,115</u>	<u>13,372</u>
Excess (deficiency) of revenues over expenditures	(3,147)	14,157	17,304
Fund balance, beginning	<u>20,218</u>	<u>20,218</u>	<u>-</u>
Fund balance, ending	\$ 17,071 =====	\$ 34,375 =====	\$17,304 =====

ST. MARTIN PARISH SHERIFF
 St. Martinville, Louisiana
 Special Revenue Fund
 Adult Protective Services Fund

Statement of Revenue, Expenditures and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenue:			
Intergovernmental revenue -			
Adult protective services grant	\$147,382	\$147,382	\$ -
Expenditures:			
Current -			
Public safety:			
Personal services and related benefits -			
Salaries	88,800	89,610	(810)
Pension and payroll taxes	11,943	12,832	(889)
Other (travel)	<u>18,000</u>	<u>16,222</u>	<u>1,778</u>
Total personal services and related benefits	<u>118,743</u>	<u>118,664</u>	<u>79</u>
Operating services -			
Hospitalization	12,240	12,240	-
Liability insurance	<u>3,000</u>	<u>2,912</u>	<u>88</u>
Total operating services	<u>15,240</u>	<u>15,152</u>	<u>88</u>
Operations and maintenance -			
Office supplies and expense	4,051	4,108	(57)
Telephone	2,148	1,954	194
Leases and rents	6,000	6,000	-
Other	<u>1,200</u>	<u>1,504</u>	<u>(304)</u>
Total operations and maintenance	<u>13,399</u>	<u>13,566</u>	<u>(167)</u>
Total expenditures	<u>147,382</u>	<u>147,382</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	\$ - =====	\$ - =====	\$ - =====

FIDUCIARY FUND TYPE - AGENCY FUNDS

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

Tax Collector Fund - Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Installment Fines Fund - To account for the collection of fines paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

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

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

ST. MARTIN PARISH SHERIFF
 St. Martinville Louisiana
 Fiduciary Fund Type - Agency Funds

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

	Civil Fund	Tax Collector Fund	Installment Fines Fund	Bonds and Fines Fund	Prison Inmate Fund	Totals 1996	1995
ASSETS							
Cash and interest-bearing deposits	\$ 7,905	\$ 256,785	\$ 119,979	\$ 284,315	\$ 31,250	\$ 700,234	\$ 1,251,246
	=====	=====	=====	=====	=====	=====	=====
LIABILITIES							
Due to taxing bodies and others	\$ 7,905	\$ 256,785	\$ 119,979	\$ 284,315	\$ -	\$ 668,984	\$ 1,229,912
Due to inmates	-	-	-	-	31,250	31,250	21,334
	-----	-----	-----	-----	-----	-----	-----
Total liabilities	\$ 7,905	\$ 256,785	\$ 119,979	\$ 284,315	\$ 31,250	\$ 700,234	\$ 1,251,246
	=====	=====	=====	=====	=====	=====	=====

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 1996

	Civil Fund	Tax Collector Fund	Installment Fines Fund	Bonds and Fines Fund	Prison Inmate Fund	Total
Balances, beginning of year	\$ 7,905	\$ 183,120	\$ 83,973	\$ 954,914	\$ 21,334	\$ 1,251,246
Additions:						
Deposits -						
Sheriff's sales, suits, and seizures	651,065	-	-	-	-	651,065
Garnishments	1,966	-	-	-	-	1,966
Bonds	-	-	-	860,981	-	860,981
Fines and costs	-	-	-	230,774	-	230,774
Other	-	-	82,731	19,109	273,542	375,382
Taxes, fees, etc., paid to tax collector	-	11,566,708	-	-	-	11,566,708
Total additions	<u>653,031</u>	<u>11,566,708</u>	<u>82,731</u>	<u>1,110,864</u>	<u>273,542</u>	<u>13,686,876</u>
Total	<u>660,936</u>	<u>11,749,828</u>	<u>166,704</u>	<u>2,065,778</u>	<u>294,876</u>	<u>14,938,122</u>
Reductions:						
Taxes, fees, etc., distributed to taxing bodies and others	-	11,493,043	-	-	-	11,493,043
Deposits settled to -						
Sheriff's General Fund and Clerk of Court	236,136	-	-	281,605	-	517,741
Iberia Parish commission	-	-	-	645,392	-	645,392
District attorney expense fund	-	-	-	209,446	-	209,446
Indigent defender board	-	-	-	204,680	-	204,680
Litigants, attorneys	401,598	-	-	-	-	401,598
Appraisers	5,730	-	-	-	-	5,730
Louisiana Commission on Law Enforcement	-	-	-	32,805	-	32,805
Crime laboratory	-	-	-	97,355	-	97,355
Other settlements	9,567	-	-	-	-	9,567
Other reductions -						
Restitution	-	-	-	93	-	93
Refunds	-	-	-	23,137	-	23,137
Other reductions	-	-	46,725	286,950	263,626	597,301
Total reductions	<u>653,031</u>	<u>11,493,043</u>	<u>46,725</u>	<u>1,781,463</u>	<u>263,626</u>	<u>14,237,888</u>
Balances, end of year	\$ 7,905 =====	\$ 256,785 =====	\$119,979 =====	\$ 284,315 =====	\$ 31,250 =====	\$ 700,234 =====

INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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

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The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

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

The St. Martin Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the St. Martin Parish Sheriff, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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

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The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

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

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

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards.

Noncompliance with Louisiana Fiscal Agency and Cash Management Laws

Finding:

The St. Martin Parish Sheriff did not comply with Louisiana Revised Statutes (LSA-R.S.) 39:1225. This statute states that the amount of funds on deposit at financial institutions must, at all times, be one hundred percent secured. The Sheriff had inadequate security at one financial institution at December 31, 1995 in the approximate amount of \$1,300,000.

Recommendation:

The Sheriff should have procedures in place that ensure that deposits are adequately secured at all times.

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Response:

The Sheriff intends to ensure that deposits are adequately secured at all times.

We considered this instance of noncompliance in forming our opinion on whether the St. Martin Parish Sheriff's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated November 15, 1996, on those general purpose financial statements.

Except as noted above, the results of our tests disclosed no other instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

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

The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

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We have audited the general purpose financial statements of the St. Martin Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

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

In planning and performing our audit for the year ended June 30, 1996, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated November 15, 1996.

The Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the

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structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Accounting Controls

Budgeting and budget reporting
Cash receipts
Purchases and cash disbursements
Inventory Control

Administrative Controls

General Requirements	Specific Requirements
Political activity Civil rights Cash management Federal financial reports Allowable costs/cost principles Drug-Free Workplace Administrative requirements	Types of services allowed or not allowed Eligibility Matching

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

During the year ended June 30, 1996 the St. Martin Parish Sheriff had no major federal financial assistance programs and expended 99% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- U.S. Department of Agriculture Food Distribution Program
- U.S. Department of Treasury Emergency Assistance
- U.S. Department of Justice Crime Victim Assistance
- U.S. Department of Justice Drug Abuse Resistance Education
- U.S. Department of Justice Criminal Street Sales
- U.S. Department of Justice Paint
- U.S. Department of Justice LEN/Elderly Conference
- U.S. Department of Justice Desire Treatment Program

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

Based on the size of the administrative office and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

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

The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

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We have audited the general purpose financial statements of the St. Martin Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

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

General Requirements

Political activity
Civil rights
Cash management
Federal financial reports
Allowable costs/cost principles
Drug-Free Workplace
Administrative requirements

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

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

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

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

The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996.

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

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

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
November 15, 1996

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The Honorable Charles A. Fuselier
St. Martin Parish Sheriff
St. Martinville, Louisiana

We have audited the general purpose financial statements of the St. Martin Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated November 15, 1996. These general purpose financial statements are the responsibility of the St. Martin Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the St. Martin Parish Sheriff taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Darnall, Sikes, Kolder, Frederick & Rainey

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Breaux Bridge, Louisiana
November 15, 1996

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ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Schedule of Federal Financial Assistance
Year Ended June 30, 1996

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Expended This Year</u>
Nonmajor Federal Assistance Programs:			
United States Department of Agriculture - Passed through the Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	22,432	15,882
United States Department of Justice - Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Crime Victim Assistance	16.575	105,542	105,441
Drug Awareness Resistance Education (DARE)	16.579	30,102	30,102
Criminal Street Sales	16.579	7,050	7,050
Police and Neighborhoods Involved Together (PANIT)	16.579	63,036	63,036
Community Policing	16.579	8,599	8,599
Treatment of Adult Offenders	16.579	23,628	23,628
Community Oriented Policing Services (COPS)	16.711	87,472	87,472
Street Gang Reduction	16.579	12,078	12,078
LEN/Elderly Conference	16.579	10,026	10,026
Criminal Street Sales	16.579	2,647	2,647

(continued)

ST. MARTIN PARISH SHERIFF
 St. Martinville, Louisiana

Schedule of Federal Financial Assistance (Continued)
 Year Ended June 30, 1996

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Expended This Year</u>
United States Department of Education -			
Safe and Drug-Free Schools	84.186	4,140	4,140
Adult Education Act	84.002	36,114	36,114
United States Department of Treasury - Federal Emergency Management Agency - Passed through Louisiana Military Department - Office of Emergency Preparedness	85.503	<u>33,806</u>	<u>33,806</u>
Total		\$446,672 =====	\$440,021 =====