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ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana
Financial Report
Year Ended June 30, 1967

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, all removed, and to other appropriate public officials. This report is available for public inspection at the State Department of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date... **10-2-68**

	Page
Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular E-115	38-39
Schedule of Expenditures of Federal Awards	40-41
Schedule of Findings and Questioned Costs	42-43
Summary Schedule of Prior Audit Findings	44
Corrective Action Plan	45

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2-7
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - CONTINUED)	
Combined balance sheet - all fund types and accounts groups	8-9
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	9
Combined statement of revenues, expenditures, and changes in fund balances - budget (BAAF basis) and actual - general, special revenue and debt service funds	9-10
Notes to financial statements	9-23
SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	24
Statement of expenditures compared to budget (BAAF basis)	24
Special revenue funds:	
Comparative balance sheet	24
Combining statement of revenues, expenditures, and changes in fund balance	24
911 Communication district fund -	
Statement of revenues, expenditures, and changes in fund balance - budget (BAAF basis) and actual	27
Adult protective services fund -	
Statement of revenues, expenditures, and changes in fund balance - budget (BAAF basis) and actual	28
Fiduciary fund type - agency funds:	
Comparative balance sheet	28
Combining statement of changes in assets and liabilities	28
INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Department Accounting Standards	28-29

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Controller, Weyerhaeuser
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MANAGEMENT LETTER

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Chickadee, SC
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Chickadee, SC
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The Honorable Charles A. PARROTT
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, 1997 we noted a certain area in which improvement in your financial practices may be desirable. Therefore, the following improvement is recommended:

Reconciliations of bank accounts should be prepared weekly and on a timely basis.

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

Kolder, Champagne, Slaven & Rainey, LLC
DEFINITE PUBLIC ACCOUNTANTS

Greenville, Louisiana
November 20, 1997

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Charles E. Patsloff
St. Martin Parish Sheriff
St. Martinville, Louisiana

We have audited the accompanying general purpose financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 2007, 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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. 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 aspects, the financial position of the St. Martin Parish Sheriff, as of June 30, 2007, 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 28, 2007 on our consideration of the St. Martin Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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Our audit was performed 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 expenditures of Federal awards as required by U.S. Office of Management and Budget, Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the information listed as "Supplemental Information" are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the 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.

Kolder, Champagne, Slavin & Rainey, L.L.C.

Certified Public Accountants

Broussards Bridge, Louisiana
November 29, 2013

ST. MARTIN PARISH SHRIFT
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 1981.

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, institutions in suits, et cetera, in the manner prescribed by law. The agency funds are essential in nature (assume 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. Infrastructure assets as well as interest costs are not capitalized. 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 debt 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

NOTE TO FINANCIAL STATEMENTS (Continued)

D. BAIS 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

All valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. All 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 business operating supplies are reported 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.

DR. MARTIN LUTHER KING, JR.
Sh. Harrisville, Louisiana

Notes to Financial Statements (Continued)

K. Budget and Budgetary Accounting

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

1. The chief administrative officer 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.

L. Interest-Bearing Deposits

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

M. 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.

AT. MARTIN PARISH SHERIFF
66. Martinville, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

ensure which indicates that they do not constitute "available-for-sale securities" even though they are a component of total assets.

8. Interfund Transactions/Transfer

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

9. VACATION AND SICK LEAVE

Employees of the Sheriff's office earn from 120 hours to 180 hours per calendar year of vacation leave depending on total years of service and number of hours worked. No vacation leave carryover is allowed. Full-time employees earn 8 hours per month of sick leave. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited.

As June 30, 1991, there are no accumulated or vested benefits relating to vacation and sick leave that require disclosure in conform with generally accepted accounting principles.

10. Fund Equity

Reserved fund balances represent portions of fund equity not appropriate for expenditures (reserved for inventory and prepaid expenses) or legally segregated for a specific future use (reserved for debt service).

11. Contingencies

Contingency accounting, under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an occasion of formal budgetary integration in the funds.

ST. MARTIN PARISH SHERIFF
DR. MATTHEW H. BOZEMAN

Notes to Financial Statements (Continued)

L. Comparative Data

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

M. Total columns on combined statements - Overview

Total columns on the Combined Statements - Overview are optional Memoranda Only to indicate that they are presented only to facilitate financial analysis. Items 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.

120 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. As June 30, 1987, the Sheriff has cash and interest-bearing deposits bank balances totaling \$2,548,818.

These deposits are stated at cost, which approximates market. Under state law, these deposits, on the resulting bank statement 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 of deposits 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 statement as June 30, 1987, are secured as follows:

ST. MARTIN PARISH SHERIFF
ST. MARTINVILLE, LOUISIANA

Notes to Financial Statements (Continued)

Bank balances	\$2,808,031
Federal deposit insurance	\$ 397,071
Pledged securities category 2	2,808,031
Total secured deposits	\$2,808,031

Pledged securities in category 2 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (category 2) Louisiana Revised Statute 13:1227 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.

04 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 retained in the appropriate taxing bodies net of deductions for previous fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed for the year ended June 30, 1997. Tax enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 17.81 mills on property with assessed valuations totaling \$92,886,898.

Total tax enforcement taxes levied during 1997 were \$1,646,826.

ST. MARTIN PARISH AIRPORT
 St. Martinville, Louisiana

Notes to Financial Statements (Continued)

64) Interfund Receivables and Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$76,376	\$ -
Special Revenue Funds	-	25,376
Total	\$76,376	\$25,376

65) Due from Governmental Units and Others

Amounts due from other governmental units at June 30, 1997, consist of the following:

Federal grants	\$ 260,434
Maintenance of premises	543,507
State and parish reimburse	10,709
State police revenue	28,103
Telephone connections	28,268
Grant reimbursements, civil fees, bond fees, etc.	24,284
Retained investments	264,000
Other sources	<u>185,479</u>
	\$1,128,294

66) 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, 1996	\$1,314,434	\$1,295,328	\$1,583,464	\$4,193,226
Additions	-	203,189	244,803	447,992
Reductions	-	<u>(204,332)</u>	-	<u>(204,332)</u>
Balance, June 30, 1997	<u>\$1,314,434</u>	<u>\$1,294,185</u>	<u>\$1,788,267</u>	<u>\$4,396,886</u>

Assets acquired through a capital lease agreement in 1996 of \$77,377 are reflected in other equipment.

ST. MARTIN PARISH SHERIFF
 St. Martinville, Louisiana

Notes to Financial Statements Continued

19) Debtors in Equity - 2020-2021

The following is a summary of long-term debt transactions of the St. Martin Parish Sheriff for the year ended June 30, 2021.

Long-term debt at June 30, 2020	\$145,711
Debt assumed	
Debt retired	(26,400)
Long-term debt at June 30, 2021	\$119,311

Long-term debt at June 30, 2021 is comprised of the following:

1700,000 1999 Certificate of Indebtedness due in annual installments of 100,000 to 2020, due; interest rates of 3.0 percent to 5.5 percent; full maturity on March 1, 2021, secured by ad valorem tax revenues.	\$110,000
575,311 capital lease obligation due in monthly installments of \$1,318 to \$1,460; interest rate of 3.75 percent; full maturity on February, 2021.	\$9,311
	\$119,311

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements (continued)

The annual requirements to amortize all debt outstanding at June 30, 1997, including interest payments of \$70,200 are as follows:

Year ending <u>June 30,</u>	
1998	\$217,145
1999	89,000
2000	89,000
2001	89,000
2002	120,755
Total	\$604,900

18) 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, 1996 with monthly payments of \$444. The other copier lease was entered into in February, 1996 for an initial term of 42 months with monthly payments of \$124. The radio tower agreement commenced in April of 1996. This lease is for an initial term of three years at an annual rate of \$3,960 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 3, 1998 with yearly payments of \$3,000. The lease payments for the remaining years are as follows:

1998	\$ 3,000
1999	-----3,000
Total	\$11,000

ST. MARTIN PARISH SHERIFF
ST. MARTINVILLE, LOUISIANA

Notes to Financial Statements (Continued)

100 Pension Plans

Plan Description: The St. Martin Parish Sheriff contributes to the Sheriff's Pension and Relief Fund, a non-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 11:3271 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 reported supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P. O. Box 3283, Monroe, Louisiana 71203-3283.

Funding Policy: Plan members are required to contribute 4.74% of their annual covered salary and the St. Martin Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.04% 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, 1997, 1998 and 1999 were \$379,492, \$134,893 and \$279,021, respectively.

100 Retirement, 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 these benefits if they reach normal retirement age while working for the Sheriff. As presently, non-employees are eligible to receive these benefits. These 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, 1997 and 1998, the costs of retiree benefits approximated \$41,846 and \$26,354, respectively.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

1201 Changes in Agency Fund Balances

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

	Civil Fund	Tax Collector Fund	Installment Fines Fund	Worth and Fines Fund	Prison Inmate Fund
Balance, June 30, 1994	\$ 1,965	\$ 264,768	\$128,879	\$ 284,424	\$ 21,293
ADDITIONS	278,614	20,729,404	185,711	1,114,281	284,901
DEDUCTIONS	<u>1278,618</u>	<u>(20,829,403)</u>	<u>(81,824)</u>	<u>(1912,820)</u>	<u>(229,000)</u>
Balance, June 30, 1995	\$ 1,965	\$ 264,768	\$143,766	\$ 486,885	\$ 19,194

1202 Litigation and Claims

Several lawsuits were pending against the Sheriff as of June 30, 1995. Management and legal counsel are of the opinion that insurance coverage is sufficient to protect the Sheriff from any monetary liability. Therefore, no liability has been recorded on the balance sheet for these suits.

1203 Expenses of the Sheriff's Office Unlike the Parish Police Jury

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

1204 RISK MANAGEMENT

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

1205 Reserve

On June 30, 1995, the Sheriff's office was the subject of an internal investigation regarding the possibility of misappropriations of funds. The outcome at this time is uncertain and therefore, no liability has been recorded in the financial statements.

GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FINES

GENERAL FUND

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

ST. MORTON PARISH DECEASED
 St. Martinville, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash and interest-bearing deposits	\$2,896,137	\$1,708,219
Receivables:		
Due from governmental units and others	2,124,948	889,493
Interest	29,822	18,904
Due from other funds	75,392	48,882
Inventory	1,958	6,348
Prepaid expenses	-----	-----
Total assets	\$2,898,656	\$2,617,851
	*****	*****
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 242,489	\$ 226,809
Deferred revenue	-	81,487
Other accrued liabilities	2,433	2,852
Total liabilities	-----	-----
	\$ 244,922	\$ 311,148
FUND BALANCE:		
Reserved for inventory	1,958	6,348
Reserved for prepaid expenses		81,487
Unreserved, undesignated	2,651,776	2,229,173
Total fund balance	-----	-----
	\$ 2,653,734	\$ 2,336,998
Total liabilities and fund balance	\$2,898,656	\$2,617,813
	*****	*****

U.S. MAIL IN PUBLIC SERVICE
 U.S. MAIL SERVICE, 1968-1969
 Budget, 1968

Statement of Expenditures Compared to Budget, FPMR 200-10
 Year Ended June 30, 1969

	Budget	Actual	Net Change From 1968 Estimate (441)
Current:			
Public safety -			
Personnel services and related benefits:			
Recruit salary	\$ 40,000	\$ 40,000	\$ -
Recruit salary	1,718,477	1,696,365	22,112
Payroll tax	471,188	468,842	2,346
Furniture and payroll taxes	4,348	4,348	-
Non-FICA expense allowance	10,288	11,270	(982)
Other	1,648,210	1,628,269	19,941
Total personnel services and related benefits	3,442,403	3,408,694	33,709
Operational services:	182,462	181,888	574
Compensation insurance	111,290	111,290	-
Auto insurance	175,736	176,346	(610)
Mail handling equipment	195,836	194,252	1,584
Total operational services	482,862	482,888	(26)
Operations and maintenance:			
Auto fuel and oil	555,427	555,423	4
Auto maintenance	26,421	27,124	(703)
Repair and parts, supplies, materials	187,560	204,191	(16,631)
Printing supplies and expenses	155,100	154,408	692
Telephone and televisions	263,884	265,554	(1,670)
Rents	24,778	27,714	(2,936)
Postages, freights and maintenance	575,188	574,896	292
Legal and professional fees	47,444	47,778	(334)
Contract investigation expense	23,880	23,880	-
Copies and prints	17,870	17,870	-
Communications equipment	185,288	184,480	808
Other expenses	178,184	171,342	6,842
Communications expense	12,488	14,514	(2,026)
Other	12,488	12,780	(292)
Total operations and maintenance	3,817,258	3,866,626	(49,368)
Other services:			
Principal	-	25,477	(25,477)
Interest	-	1,120	(1,120)
Total other services	-	26,597	(26,597)
Capital outlay:			
Land and building	258,000	268,247	(10,247)
Automobiles	288,888	291,188	(2,300)
Other equipment	288,250	288,250	-
Other	288,250	288,838	(588)
Total capital outlay	1,123,388	1,136,523	(13,135)
Total expenditures	\$4,565,661	\$4,585,298	\$19,637

SPECIAL MESSAGE FORMS

911 Communications District : An account for the 911 Emergency Telephone System services and related expenditures.

92001 Protective Services : An account for the Adult Protective Services State Staff Revenue and related expenditures.

ST. HELENS WATER SERVICE
 St. Helensville, Louisiana
 Special Revenue Funds

Reconciling Balance Sheet
 June 30, 1997
 With Comparative Totals For June 30, 1996

	961 Communications District Fund	962 Telephone Services Fund	Totals	
	<u>1997</u>	<u>1996</u>	<u>1997</u>	<u>1996</u>
ASSETS				
Cash and interest-bearing deposits	476,808	533,173	\$114,960	\$43,170
Other receivables	32,328	-----	32,328	38,527
TOTAL ASSETS	509,136	533,173	\$147,288	\$81,697
LIABILITIES AND FUND BALANCE				
Liabilities: Due to other funds	509,136	533,173	\$ 75,376	\$75,990
Fund balance: unassigned, undesignated	-----	-----	71,912	5,707
TOTAL LIABILITIES and fund balance	509,136	533,173	\$147,288	\$81,697

St. Martin 1987-88 Budget
St. Martin Ltd., Local Class
Special Revenue Fund

Detailing Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 1987

	ST Community Fund	Admin Reserve Fund	Total
Revenues:			
Total governmental, federal -			
- Adult protective services grant	\$ -	\$467,982	\$467,982
Fees, charges, and contributions for services -			
- All fees	283,392	-	283,392
Total revenues	<u>283,392</u>	<u>467,982</u>	<u>751,374</u>
Expenditures:			
Capital -			
Public safety:			
Personnel services and related benefits			
Salaries	73,567	82,386	155,953
Fringe and payroll taxes	74,947	79,882	154,829
Other	100	26,189	26,289
Total personnel services and related benefits	<u>148,614</u>	<u>188,457</u>	<u>337,071</u>
Operating services:			
Hospital fund fee	12,560	12,190	24,750
Liability insurance	1,388	2,252	3,640
Total operating services	<u>13,948</u>	<u>14,442</u>	<u>28,390</u>
Operations and maintenance:			
Office supplies and expense	71,897	1,714	73,611
Telephone	-	2,881	2,881
Lease and rent	-	6,998	6,998
S - Inv. Depreciation	16,586	-	16,586
Other	1,429	1,477	2,906
Total operations and maintenance	<u>90,312</u>	<u>12,070</u>	<u>102,382</u>
Capital outlay	<u>12,575</u>	<u>-</u>	<u>12,575</u>
Total expenditures	<u>264,428</u>	<u>200,969</u>	<u>465,397</u>
Excess of revenues over expenditures	20,964	-	20,964
Fund balance, beginning	<u>34,375</u>	<u>-</u>	<u>34,375</u>
Fund balance, ending	<u>\$ 55,339</u>	<u>\$ -</u>	<u>\$ 55,339</u>

ST. MARTIN PARISH ANNUITY

St. Martinville, Louisiana
 Special Revenue Fund
 331 Commission District Road

Statement of Revenue, Expenditures and Changes in Fund Balance -
 Subject (SAP Basis) and Actual
 Year Ended June 30, 1997

	Budget	Actual	Variance - Favorable/ Unfavorable
Revenue:			
Fees, charges and commission for services - All fees	\$188,836	\$282,287	\$93,451
Expenditures:			
Current -			
Public safety:			
Personnel services and related benefits -			
Salaries	34,406	32,457	(1,949)
Pension and payroll taxes	3,894	38,587	34,693
Other	1,818	781	(1,037)
Total personnel services and related benefits	39,918	71,825	31,907
Operating services -			
Hospitalization	37,863	37,569	(294)
Liability insurance	1,381	1,380	(1)
Total operating services	39,244	38,949	(295)
Operations and maintenance -			
Office supplies and expenses	5,500	31,827	26,327
E-911 Implemented	44,835	48,820	4,985
Other	821	1,484	663
Total operations and maintenance	51,156	82,131	30,975
Capital outlay	16,880	11,285	(5,595)
Total expenditures	138,878	163,828	24,950
Excess of revenues over expenditures	50	\$2,459	\$2,409
Fund balance, beginning	28,270	28,270	-
Fund balance, ending	\$ 28,320	\$ 30,729	\$ 2,409

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

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
 Budget 1989 Basis and Actual
 Year Ended June 30, 1990

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenue:			
Intergovernmental Revenue -			
Adult probation services grant	2147,000	2147,000	\$ -
Expenditures:			
Current -			
Public safety:			
Personnel services and related			
benefits -			
Salaries	88,800	90,344	(1,544)
Fringe and payroll taxes	11,843	12,603	(860)
Other travel	10,800	11,124	(324)
Total personnel services	111,443	114,071	(2,628)
and related benefits	118,744	116,268	2,476
Operating services -			
Hospitalization	12,340	11,440	900
Liability insurance	2,000	2,310	(310)
Total operating services	14,340	13,750	590
Operations and maintenance -			
Office supplies and expense	4,700	3,704	996
Telephone	2,148	2,403	(255)
Leases and rents	4,800	4,900	(100)
Other	1,800	1,873	(73)
Total operations and	13,248	12,877	371
maintenance			
Total expenditures	267,332	247,362	20,000
Excess of revenues over			
expenditures	-	-	-
Fund balance, beginning	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -

FISCAL YEAR 1966 - AGENCY 1986

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 9, 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 their families.

11. NORTH OAK RIDGE ENERGY
 11. NORTH OAK RIDGE ENERGY

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types
 Year Ended June 30, 2007

	Amount	Special Revenue	Debt Service	Total	
				2007	2006
Revenues:					
All revenue items	\$1,312,865	\$	\$75,000	\$75,000,113	\$7,116,416
Intergovernmental revenues -					
Federal grants	475,076	-	-	475,076	1,070,076
State grants	182,000	107,000	-	289,000	147,000
State Federal sharing (cost)	100,000	-	-	100,000	100,000
State (000000000) fee	290,000	-	-	290,000	24,000
State grant	100,000	-	-	100,000	110,000
Fees, charges, and commissions for services -					
Sales and licenses	45,000	-	-	45,000	75,000
Hotel and/or tourist fees	107,000	-	-	107,000	100,000
Court of records	7,000	-	-	7,000	0,000
Feeding and keeping prisoners	1,500,000	-	-	1,500,000	1,111,000
State and parish contracts	100,000	-	-	100,000	110,000
Countywide sales	210,000	-	-	210,000	101,000
Telephone commissions and fees	100,000	-	-	100,000	100,000
Interest income	17,440	100,000	-	117,440	100,000
Miscellaneous	100,000	-	100	100,100	100,000
Total revenues	2,564,306	100,000	100,100	2,764,406	2,600,117
Expenditures:					
Current -					
Fund to deficits:					
Personnel services and related benefits	1,656,000	200,000	-	1,856,000	1,670,000
Operating services	700,000	17,000	-	717,000	700,000
Depreciation and maintenance	0,000,000	0,000	-	0,000,000	1,000,000
Debt service	0,000	0,000	100,100	100,100	100,000
Capital outlay	100,000	100,000	0,000	200,000	100,000
Total expenditures	2,456,000	317,000	100,100	2,773,100	2,570,000
Change (deficiency) of revenues over expenditures	110,306	68,000	0,000	170,306	30,117
Fund balances, beginning	1,110,000	100,000	100,000	1,310,000	1,100,000
Fund balances, ending	\$2,564,306	\$168,000	\$100,000	\$2,832,306	\$2,530,117

The accompanying notes are an integral part of this statement.

STATE OF MICHIGAN
 DEPARTMENT OF TREASURY

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual - (GAAP), Non-GAAP Basis and State Service Funds
 Year Ended June 30, 2007

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - (over/under)	Budget	Actual	Variance - (over/under)
Revenues						
All sources total	\$1,004,400	\$1,147,642	\$ 143,242	\$ -	\$ -	\$ -
Intergovernmental revenue -						
Federal grants	570,438	421,020	(149,418)	-	-	-
State grants	441,048	586,007	144,959	707,580	707,580	-
State income sharing (over)	100,000	100,000	-	-	-	-
State supplemental pay	270,500	290,500	20,000	-	-	-
State other	700,000	700,000	-	-	-	-
Fees, charges, and payments for services -						
Taxes and licenses	50,000	60,000	10,000	-	-	-
Local and Criminal Fees	200,000	207,800	7,800	-	-	-
Local of Justice	0,000	7,000	7,000	-	-	-
Printing and copying prisoners	1,000,000	1,000,000	-	-	-	-
State jail parole contracts	10,000	707,800	697,800	-	-	-
Local party sales	100,000	170,000	70,000	-	-	-
Telephone contribution	100,000	100,000	-	-	-	-
Other fees	-	-	-	100,000	100,000	0,000
Interest income	10,000	17,000	7,000	-	-	-
Miscellaneous	100,000	100,000	-	-	-	-
Total revenues	1,100,000	1,254,620	154,620	707,580	707,580	0,000
Expenditures						
Current -						
Public Safety						
Personnel services and related benefits	1,000,000	1,000,000	-	300,000	300,000	0,000
Operating services	100,000	100,000	-	50,000	50,000	0,000
Operations and maintenance	1,000,000	1,000,000	-	60,000	60,000	0,000
State service	0,000	0,000	-	-	-	-
Capital Outlay	0,000	0,000	-	0,000	0,000	0,000
Total expenditures	2,000,000	2,000,000	-	310,000	310,000	0,000
Excess (deficiency) of revenues over expenditures	100,000	254,620	154,620	397,580	397,580	0,000
Fund balances, beginning	1,100,000	1,100,000	-	0,000	0,000	-
Fund balances, ending	\$2,200,000	\$1,354,620	\$ 845,380	\$ 397,580	\$ 397,580	\$ 0,000

The accompanying notes are an integral part of this statement.

ST. MARTIN PARISH SHERIFF
St. Martinville, Louisiana

Notes to Financial Statements

119 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 law collector of the parish. The Sheriff administers the parish jail system and oversees 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, apartment'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 Units

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 police (as are 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

BY: MARTIN HARRIS SHERIFF
St. Marksville, Louisiana

NOTES TO Financial Statements (Continued)

activities of oversight responsibility, such as the parish parish jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

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 comprise assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in three individual funds based upon the purposes for which they are to be spent and the needs 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 18:1822, 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 this fund through an 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. PETER'S BAPTIST SOCIETY
 46. Baton Rouge, Louisiana
 Voluntary Fund Type - Agency funds

Combining Balance Sheet
 Form No. 9970
 With Comparative Totals For June 30, 1966

ASSETS

Bank and interest-bearing deposits

\$7,828	\$188,846	\$147,828	\$480,444	\$18,118	\$ 872,222
*****	*****	*****	*****	*****	*****

LIABILITIES

Due to banking institutions and others
 Due to Loans

\$1,568	\$205,484	\$263,415	\$482,444	\$ 0	\$ 853,462
*****	*****	*****	*****	*****	*****

Total Liabilities

\$7,448	\$205,484	\$263,415	\$482,444	\$28,118	\$ 872,222
*****	*****	*****	*****	*****	*****

*****	*****	*****	*****	*****	*****
*****	*****	*****	*****	*****	*****

17. UNITED STATES MARIJUANA
 18. WASHINGTON, D.C. and other
 Agency Funds

Condensed Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1997

	Credit Fund	Non Contractual Fund	Total Assets (Contract Fund)	Assets and Liabilities Fund	Other Assets Fund	Total
Balance, beginning of year	\$ 7,900	\$ 254,300	\$ 262,200	\$ 280,300	\$ 271,000	\$ 551,300
ADDITIONS:						
Expenses -						
Marijuana sales, net of and expenses	340,240	-	-	-	-	340,240
Fund transfers	11,000	-	-	-	-	11,000
Bonds	-	-	-	480,000	-	480,000
Transfers from other	-	-	160,711	170,000	204,289	434,900
Transfers, fees, etc., paid to the contractor	-	11,700,000	-	-	-	11,700,000
Fund transfers	230,000	11,700,000	1190,000	2,100,000	200,000	13,320,000
Total	388,240	11,711,700	1,209,711	2,680,000	204,289	15,005,940
DEDUCTIONS:						
Transfers, fees, etc., received from the contractor and other	-	12,400,000	-	-	-	12,400,000
Deposits received by -						
State of Washington Fund and Clark of Trust	80,000	-	-	100,000	-	180,000
Fund to the contractor for the State of Washington contract	-	-	-	200,000	-	200,000
Fund from contractor (bond redemption, otherwise)	-	-	-	80,000	-	80,000
Fund from contractor (bond redemption, otherwise)	100,000	-	-	-	-	100,000
Expenses	4,000	-	-	-	-	4,000
Fund of the contractor to the contractor	-	-	-	10,000	-	10,000
Fund transfers	-	-	-	10,000	-	10,000
Fund transfers	2,000	-	-	-	-	2,000
Other reductions -						
Bond redemptions	-	-	-	4,000	-	4,000
Bond redemptions	-	-	-	2,000	-	2,000
Other reductions	-	-	20,000	200,000	200,000	420,000
Fund redemptions	200,000	20,000,000	20,200,000	200,000	200,000	20,400,000
Balance, end of year	\$ 7,900	\$ 200,000	\$ 207,900	\$ 480,300	\$ 10,719	\$ 688,919

INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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Fax: 919.487.1101

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

We have audited the financial statements of the St. Martin Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated November 20, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

CONCLUSIONS

As part of obtaining reasonable assurance about whether the St. Martin Parish Sheriff's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 97-1.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the St. Martin Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters relating to our situation relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. Martin Parish Sheriff's ability to record, process, summarize and report financial data consistent with the intentions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 97-2.

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements having resulted may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe that the reportable condition referred to above is a material weakness. We also noted another matter involving the internal control over financial reporting that we have reported to management of the St. Martin Parish Sheriff in a separate letter dated November 20, 1997.

This report is intended for the information of the management, Federal auditing agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, L.L.C.

Certified Public Accountants

Bronx Bridge, Louisiana
November 28, 1997

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

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Charles A. Fauslow
Sr., Sheriff Parish Sheriff
St. Martinville, Louisiana

Compliance

We have audited the compliance of the St. Martin Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget form Circular A-133 Compliance Supplement that are applicable to each of his major federal programs for the year ended June 30, 1997. The St. Martin Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the St. Martin Parish Sheriff's management. Our responsibility is to express an opinion on the St. Martin Parish Sheriff's compliance based on our audit.

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

In our opinion, the St. Martin Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

**PROFESSIONAL
AND PERSONAL
RESPONSIBILITY STATEMENT**

INTERNAL CONTROL OVER COMPLIANCE

The management of the St. Martin Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the St. Martin Parish Sheriff's internal control over compliance with requirements that would have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to major federal programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Rolder, Champagne, Slaven & Rainey, L.L.C.

DEFINITE PUBLIC ACCOUNTANTS

Bronx Bridge, Louisiana
November 28, 2011

ST. MARTIN PARISH SENIORS
 St. Martinville, Louisiana

Schedule of Expenditures of Federal Awards
 Year Ended June 30, 1997

Federal Agency/Pass-Through Grantor Program Title	Federal CFDA Number	FY97 Award Amount	Expended This Year
United States Department of Agriculture - Passed through the Louisiana Department of Agriculture and Forestry - Food Distribution*	16.000	\$ 12,182	\$ 18,791
United States Department of Justice - Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Police and Neighborhoods Involved Together (NIPIT)*	14.579	48,768	48,768
Community Policing*	16.578	14,492	14,492
Treatment of Adult Offenders*	16.578	20,822	20,822
Electronic Equipment*	24.578	7,540	7,105
Anti-Drug Community Policing†	24.579	15,824	15,824
Witnessing Hiring Community Policing†	24.579	11,786	11,786
Community Policing*	16.579	326	326
Mentoring Program	16.540	5,000	5,000
Law Enforcement Training	16.540	4,007	4,007
Juvenile Offender's Training	16.540	400	400
Community Oriented Policing Services (COPS)†	16.720	66,744	66,744
Elderly Victims of Crime	16.575	183,544	183,544

CG980204-01

ST. MORTON PARISH SHERIFF
 St. Mortimer Parish, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
 Year Ended June 30, 1987

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Program or Award Amount	Expended This Year
United States Department of Treasury - Federal Emergency Management Agency - Funded through Louisiana Military Department - Office of Emergency Preparedness	25.582	14,622	14,622
Total		14,622	14,622

*Denotes major federal program.

The accounting policies used in preparing this schedule are the same as those used in preparing the audited financial statements. See Note (d) on page 7.

DR. MARVIN PERLIN SMERITZ
c/o. Marienville, Louisiana

Schedule of Findings and Discontinued Cashes
Year Ended June 30, 1997

Part 1: Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements, and it was considered to be a material weakness.
3. Material noncompliance was disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 509(b) of Circular A-133.
7. The major programs were:

United States Department of Agriculture - Passed through
the Louisiana Department of Agriculture and Forestry:

Food Distribution

United States Department of Justice - Passed through
Louisiana Commission on Law Enforcement and Administration
of Criminal Justice:

Police and Neighborhood Involved Together (PINIT)
Community Policing
Treatment of Adult Offenders
Forensic Equipment
Anti-drug Community Policing
Universal Hiring Community Policing
Community Policing

8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 509(b) of Circular A-133 was \$100,000.
9. The auditor did not qualify as a low-risk auditor under Section 505 of Circular A-133.

CONFIDENTIAL

ST. MARTIN PARISH SHERIFF
ST. MARTINVILLE, LOUISIANA

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1981

Part II: Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

97-1 Noncompliance with Louisiana Fiscal Control and Cash Management Law

Finding:

The St. Martin Parish Sheriff did not comply with Louisiana Revised Statutes (LSA-R.S.) 19:1255. This statute states that the amount of funds on deposit with financial institutions must, at all times, be one hundred percent secured. The Sheriff had inadequate security at one financial institution at December 31, 1980 in the approximate amount of \$100,000.

Recommendation:

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

Response:

The Sheriff intends to ensure that deposits are adequately secured in the future.

97-2 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.

Part III: Findings and Questioned Costs For Federal awards which include audit findings as defined in Section 812-20 of Circular E-113:

There are no findings that are required to be reported under the above guidance.

ST. MARTIN PARISH SHERIFF
ST. MARTINVILLE, LOUISIANA

Summary Schedule of Police Audit Findings
Year Ended June 30, 1987

There were no prior audit findings relative to Federal awards.

BY: MELVIN FARRIS GREGORY
Sh. Natchitoches, Louisiana

Corrective Action Plan
Year Ended June 30, 1997

Corrective actions, where needed, have been addressed on the schedule of findings and questioned costs. Procedures will be implemented immediately by the Sheriff where applicable.