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**Independent Auditor's Report on Compliance
with Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Programs Transactions**

HONORABLE DAVID A. HADJON
ST. MARY PARISH SHERIFF
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, as of and for year ended June 30, 1998 and have issued our report thereon dated August 7, 1998.

In connection with our audit of the general purpose financial statements of the St. Mary Parish Sheriff, and with our consideration of the St. Mary Parish Sheriff, internal 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 and for the year ended June 30, 1998. 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 that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Mary 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 that the St. Mary Parish Sheriff had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

The report is intended for the information of the sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

Ducharme & Thibodeaux, CPAs

August 7, 1998

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**Independent Auditor's Report on Compliance
with the General Requirements Applicable to
Federal Financial Assistance Programs**

HONORABLE DAVID A. NAZUM
ST. MARY PARISH SHERIFF
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, for the year ended June 30, 1986 and have issued our report thereon dated August 7, 1986.

We have applied procedures to test the St. Mary 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, 1986:

Political Activity	Allowable Costs
Civil Rights	Drug Free Workplace Act
Federal Financial Reports	Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Requirements 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 St. Mary Parish 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 St. Mary Parish Sheriff had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of the sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

William C. Keibadek, CPA

August 7, 1986

Honorable David A. Riegin
St. Mary Parish Sheriff
Circular A-128 report on Internal Control (Continued)

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 category:

Failures/Deficiencies

For the internal control structure category 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. Mary Parish Sheriff had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- Food Distribution Program
- Intensive Insurancation
- Multi-Jurisdictional Drug Task Force
- Safe and Drug Free Schools and Communities

We performed tests of controls, as required by DMB 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, 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.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

Richard J. Riegin, CPA

August 7, 1996

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**Independent Auditor's Report on Compliance
with Specific Requirements Applicable to Monrojeeor
Federal Financial Assistance Program Transactions**

HONORABLE DAVID A. MACLEH
ST. MARY PARISH SHERIFF
Monroe, Louisiana

We have audited the general purpose financial statements of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, as of and for year ended June 30, 1986 and have issued our report thereon dated August 7, 1986.

In connection with our audit of the general purpose financial statements of the St. Mary Parish Sheriff, and with our consideration of the St. Mary Parish Sheriff, internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, *Actions of State and Local Governments*, we selected certain transactions applicable to certain non-major federal financial assistance programs and for the year ended June 30, 1986. As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Mary Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

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

The report is intended for the information of the sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

Duchanne & Throckmorr, CPAs

August 7, 1986

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 category:

Revenues/Disbursements

For the internal control structure category 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. Mary Parish Sheriff had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following revenue/federal financial assistance programs:

- Food Distribution Program
- Incentive Demonstration
- Multi-Jurisdictional Drug Task Force
- Safe and Drug Free Schools and Communities

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, requirements governing claims for advances and reimbursements and amounts claimed or used for repaying that are applicable to the aforementioned revenue 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.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses (or standards established by the American Institute of Certified Public Accountants). 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

Discovered in Redwooding (CA)

August 7, 1996

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**Independent Auditor's Report on the Internal
Control Structure Used in Administering
Federal Financial Assistance Programs**

HONORABLE DWYD A. MADON
St. Mary Parish Sheriff
Franklin, Louisiana

We have audited the general purpose financial statement of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, as of and for the year ended June 30, 1988 and have issued our report thereon dated August 7, 1988.

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 Circular A-128, *Standards of Internal Control for Federal Government*. These 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, 1988 we considered the internal control structure of the St. Mary Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinion on the St. Mary Parish Sheriff's general purpose financial statements and to report the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures related to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated August 7, 1988.

The St. Mary Parish Sheriff and his management are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Sheriff and his 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 the Sheriff and his 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 the Sheriff and his 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 non-compliance may nevertheless occur and not be detected. Also, perception 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.

**Reports Required by Office of Management
and Budget Circular A-128,
Audits of State and Local Governments**

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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**

HONORABLE DAVID A. RAJUH
ST. MARY PARISH SHERIFF
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated August 3, 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 the provisions of Office of Management and Budget Circular A-129, Audit of State and Local Governments. These standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

Compliance with laws, regulations, contracts and grants applicable to the St. Mary Parish Sheriff is the responsibility of the sheriff and his management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatements, we performed tests of the 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the sheriff and his management in a separate letter dated August 3, 1996.

This report is intended for the information of the sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

McNeamine & Thibodeaux, CPAs

August 7, 1996

Honorable David A. Nagurs
St. Mary Parish Sheriff

Government Auditing Standards report on Internal Control Structure (Continued)

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the sheriff and his management in a separate letter dated August 7, 1996.

This report is intended for the information of the sheriff and his management, the Legislative Auditor and the Louisiana Commission on Law Enforcement. However, this report is a matter of public record and its distribution is not limited.

Richard A. Henderson, CPA

August 7, 1996

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**Independent Auditor's Report on Internal
Control Structure Based on an Audit of General Purpose
Financial Statements Conducted in Accordance with
Government Auditing Standards**

HONORABLE DAVID A. MAGLIN
ST. MARY PARISH SHERIFF
Ft. Belknap, Louisiana

We have audited the general purpose financial statements of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, as of and for the year ended June 30, 1998 and have issued our report thereon dated August 3, 1998.

We have 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 Circular A-128, *Audit of State and Local Governments*. These 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.

The St. Mary Parish Sheriff and his management are 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, prevention of any evaluation of the structure in 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. Mary Parish Sheriff for the year ended June 30, 1998, we obtained and understood 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.

**Reports Required By
Government Auditing Standards**

ST. PAUL'S PATRIARCHAL ARCHDIOCESE
FUNDING AGREEMENT

Statement of Federal Financial Activities
for and for the Year Ended June 30, 1988

Source of Receipts, Transfer, or Disbursement Title	CFDA Number	Quantity Received	Federal Award Amount	Amount Received During Fiscal Year	Balance Forwarded During Fiscal Year	Expenses	Amount Forwarded During Fiscal Year
Department of Agriculture							
U.S. Department of Agriculture Project: Family Assistance Management/Agribusiness Food Distribution Program	16.620	02.00	1,000	-	1,000	1,000	-
U.S. Department of Education							
Federal Budget Grants: Management of Education Long-Range Studies and Composites	84.140	01.00 (000-2)	1,000	-	1,000	1,000	-
U.S. Department of Justice							
Federal Budget (Administrative) to Law Enforcement: Administrative-Criminal Justice Institutional Management Non-Administrative/Long Term Project Title II (Department of Justice)	16.020	00000 (1-0000) 00000 (1-0000)	10,000 10,000	-	10,000 10,000	10,000 10,000	-
Total Federal Financial Activities			\$21,000	\$-	\$21,000	\$21,000	\$-

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**Independent Auditor's Report on Schedule of
Federal Financial Assistance**

HONORABLE DAVID A. MAULIN
ST. MARY PARISH SHERIFF
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, as of and for the year ended June 30, 1986 and have issued our report thereon dated August 7, 1986. These general purpose financial statements are the responsibility of the St. Mary Parish Sheriff and his management. 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 Circular A-133, "Audit of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. As such 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 the Sheriff and his management, as well as evaluating the overall general purpose financial statements 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. Mary 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.

Duchanne & Throbeck, CPAs

August 7, 1986

ST. MARY PARISH SHERIFF
Franklin, Louisiana

FUNDING FUND TYPE - AGENCY FUNDS
Schedule of Changes in Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1999

	Sheriff Fund	Bond Fund	Tax Collector Fund	TOTAL
BALANCES, BEGINNING OF YEAR	\$ 25,907	\$ 342,947	\$ 364,280	\$ 733,134
ADDITIONS				
Deposits:				
Sheriff's Sales	280,148	-	-	280,148
Goods	-	680,478	-	680,478
Certificates	187,082	-	-	187,082
Taxes, fees, etc. paid to tax collector	-	-	28,715,887	28,715,887
Interest	-	16,173	32,818	49,003
Total additions	467,230	696,651	29,754,592	30,918,473
Total	418,400	1,248,880	31,137,877	32,798,157
REDUCTIONS				
Taxes, fees, etc. distributed to taxing bodies and others	26,804	-	38,126,218	38,153,022
Deposits withdrawn:				
Sheriff's General Fund	58,540	78,891	-	137,431
St. Mary Parish Council	-	32,685	-	32,685
United Attorney	-	288,732	-	288,732
St. Mary Parish Clerk of Court	17,581	38,245	-	55,826
St. Mary Parish Canteen	-	19,398	-	19,398
Judicial Defense Board	-	70,578	-	70,578
Academy Crime Lab	-	80,818	-	80,818
Injury Trust Fund	-	21,248	-	21,248
Municipal Police Department	-	41,493	-	41,493
Liquors	288,280	82,358	-	370,638
Other Collections	1,829	48,848	-	50,677
Total Reductions	388,207	785,644	38,126,218	41,300,059
BALANCES, END OF YEAR	\$ 14,813	\$ 663,046	\$ 1,011,458	\$ 1,489,317

ST. MARY PARISH SHERIFF
 Franklin, Louisiana

PRIMARY FUND TYPE - AGENCY FUNDS
 Combining Balance Sheet
 June 30, 1996

	Sheriff Fund	Bond Fund	Tax Collector Fund	TOTAL
ASSETS				
Cash	\$ 14,919	\$ 483,698	\$ 1,013,499	\$ 1,498,115
LIABILITIES				
Due to taxing bodies and others	\$ 14,919	\$ 483,698	\$ 1,013,499	\$ 1,498,115

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Supplementary Information

As of and for the Year ended June 30, 1990

EDUCINARY FUND TYPE - AGENCY FUNDS

SHERIFF FUND

The Sheriff Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for payment of those funds to the recipients in accordance with applicable laws.

BOND FUND

The Bond Fund accounts for collections of bonds, fines, and costs and payment of those collections to the 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

Supplementary Information

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

NOTE 13. SUBSEQUENT EVENTS

On September 17, 1998, the St. Mary Parish Sheriff obtained short term financing in an amount net to exceed \$500,000 from a local financial institution. The indebtedness is a special and limited obligation of the sheriff and is secured by and payable from an irrevocable pledge and dedication of revenues accruing during the fiscal year ending June 30, 1999. The purpose of the loan is to fund anticipated operational cash flow needs until ad valorem taxes are collected beginning in late 1998.

Subsequent to the balance sheet date, an employee of the St. Mary Parish Sheriff's Office was charged with felony theft for allegedly misappropriating funds received for wildlife license fees accounted for in the tax collector agency fund. The alleged misappropriation is under investigation and the potential liability of the general fund is currently undetermined.

NOTE 14. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The sheriff's office is located in a building owned by the parish council. Expenditures for operation and maintenance of the parish jail and building, as required by state statute, are paid by the St. Mary Parish Council and are not included in the accompanying general purpose financial statements.

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

The original total liability for the St. Mary Parish Sheriff and the State of Louisiana was \$100,701. Using the per cent of the deputy's salary paid by the sheriff (84 per cent), the calculated original liability of the sheriff was 400,470. The first weekly payment was to be made June 18, 1988, when the youngest child became twenty-three years old; however, during the fiscal year, both minor children failed to enroll as full-time students effectively canceling the remaining judgement. The adjustment reflected on the previous page removes the remaining liability due to the children's failure to enroll as full-time students.

NOTE 9. RESERVATION OF FUND BALANCE

Property in Law Enforcement Sub-District No. 1 is subject to a tax millage through the year 1997. This tax is in addition to the tax levied by the Law Enforcement District and collections are dedicated to providing increased patrols within Sub-District No. 1. Unresponded amounts at June 30, 1998 have been reserved in the general fund for this purpose.

NOTE 10. CHANGES IN AGENCY FUND BALANCES

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

	Sheriff Fund	Sheriff Fund	Tax Collector Fund	Total
Balance at July 1, 1998	\$ 23,181	\$ 212,062	\$ 284,280	\$ 749,499
Additions	287,340	890,648	28,793,477	21,871,565
Reservations	(288,181)	(281,298)	(28,728,298)	(21,897,777)
Balance at June 30, 1998	\$ 22,340	\$ 420,412	\$ 1,329,459	\$ 1,772,211

NOTE 11. TAXES PAID UNDER PROTEST

The unaffiliated balances due to taxing bodies and others in the agency funds at June 30, 1998 include \$566,043 of taxes paid under protest (plus interest) assessed to date on the investment of these funds totaling \$7,891. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Fund.

NOTE 12. LITIGATION AND CLAIMS

At June 30, 1998, the sheriff is involved in numerous lawsuits which seek unspecified damages. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the general purpose financial statements and any liability incurred from these claims is adequately covered by insurance.

ST. MARY PARISH SHERIFF
Franklin, Louisiana

Notes to Financial Statements

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERG and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995, comprehensive annual financial report. The St. Mary Parish Sheriff does not guarantee the benefits granted by the System.

NOTE 7. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$67,801 at June 30, 1995 are as follows:

Class of Payable	
Salaries and benefits	\$ 42,128
Accounts	<u>25,673</u>
Total	<u>\$ 67,801</u>

NOTE 8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions:

	Compensated Absences	Workmen's Compensation	Total
Balance at July 1, 1994	\$ -	\$ 25,334	\$ 25,334
Additions	<u>68,376</u>	-	<u>68,376</u>
Reductions	-	<u>16,171</u>	<u>(16,171)</u>
Adjustment	-	<u>128,797</u>	<u>128,797</u>
Balance at June 30, 1995	<u>\$ 68,376</u>	<u>\$ -</u>	<u>\$ 68,376</u>

Compensated absences consists of the portion of accumulated vacation and compensatory time of governmental funds that is not expected to require current financial resources. The liability for compensated absences is computed only at the end of the fiscal year; however, in past years the liability for compensated absences has been immaterial for financial statement disclosure. The addition reflected above is the net leave benefit accrued at June 30, 1995.

On May 27, 1994, the Supreme Court of the State of Louisiana ruled that the St. Mary Parish Sheriff and the State of Louisiana were liable for the payment of death benefits under the Workmen's Compensation Act. Effective July 1, 1994, the widow and children of a deputy sheriff killed in the line of duty were entitled to \$148 per week until such time as one or more of the minor children reach the age of eighteen (twenty-three if enrolled as a full-time student) and/or until such time as the widow dies or remarries.

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

Final-average salary is the employee's average salary over the thirty-six consecutive or joint months that produce the highest average. Employees who terminate with at least twelve years of service and do not withdraw their employee contributions may retire at or after age fifty-five and receive the benefits accrued to their date of termination as indicated previously. Employees who terminate with at least twenty years of credited service are also eligible to elect early benefits between ages fifty and fifty-five with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age fifty-five. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of one per cent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium costs. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:163, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The following provides certain disclosures for the plan and the retirement system that are required by GASB Codification Section P30.128:

Year Ended June 30, 1998:

St. Mary Parish Sheriff**Contribution rates:**

Employees	8.7%
Employer	8.0%
Total payroll	\$ 2,279,860
Total covered payroll	\$ 2,067,024

Required by-----
State

	Per Cent	Amount	Actual
Contributions:			
Employees	8.7%	\$ 191,571	\$ 190,960
Employer	8.0%	128,221	124,889
Total		<u>\$ 309,792</u>	<u>\$ 305,833</u>

Year Ended June 30, 1995:

Retirement System

Pension benefit obligation	\$ 470,491,900
Net assets	(389,333,542)
Unfunded pension benefit obligation	<u>\$ 81,158,358</u>

Pension benefit obligation at June 30, 1995 is presented since June 30, 1998 information is not available.

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4. RECEIVABLES

The general fund receivables of \$171,052 at June 30, 1986, are as follows:

Class of Receivable	
Civil and criminal fees	\$ 14,111
Transporting of prisoners	2,500
Feeding and keeping of prisoners	32,888
Federal and state grants	50,244
State supplemental pay	38,000
Salary reimbursement	12,492
Interest	6,787
Miscellaneous	<u>26,550</u>
Total	\$ <u>171,052</u>

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, July 1, 1985	\$ 1,438,000
Additions	79,576
Reductions	<u>(165,368)</u>
Balance, June 30, 1986	\$ <u>1,289,672</u>

NOTE 6. PENSION PLAN

Substantially all employees of the St. Mary Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of eighteen and fifty at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age fifty-two with at least twelve years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is two and one-half per cent for each year if total service is at least twelve but less than fifteen years, two and three-fourths per cent for each year if total service is at least fifteen but less than twenty years, and three per cent for each year if total service is at least twenty years. In any case, the retirement benefit cannot exceed one hundred per cent of their final-average salary.

ST. MARY PARISH SHERIFF
Franklin, Louisiana

Notes to Financial Statements

Fixed Assets

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Total Column on Balance Sheet

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized —Mills—	Levied Mills	Expiration —Date—
Law Enforcement District	10.25	10.25	NONE
Sub-District No. 1	8.00	8.00	12-31-87

On May 1, 1983, the voters of Law Enforcement Sub-District No. 1 of St. Mary Parish approved a proposition to increase the levy of a two-mills tax on all property subject to taxation in said district to eight mills, beginning with the year 1983 and ending with the year 1987.

NOTE 3. CASH

As June 30, 1986, the sheriff has cash (book balances) totaling \$2,176,409 as follows:

Demand deposits	\$ 1,376,409
Time deposits	800,000
Total	<u>\$ 2,176,409</u>

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

As June 30, 1986, the sheriff has \$2,246,873 in deposits (bank balances). These deposits are secured from risk by \$514,433 of federal deposit insurance and \$1,734,246 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

Enacted Provisions

The proposed budget for the fiscal year ending June 30, 1998 was made available for public inspection on June 12, 1997. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal prior to the public hearing, which was held at the sheriff's office on June 26, 1997, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying general purpose financial statements include the original adopted budget and all subsequent amendments.

Cash

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the St. Mary Parish Council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical costs are not available.

Compensated Absences

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

After one year of service, employees earn ten days of noncumulative vacation leave. One-half day of sick leave is earned each month but lapses at the end of the month except for major illness. Major illnesses will be with or without pay at the discretion of the sheriff.

The sheriff has the following policy for compensatory time:

Compensatory time received by an employee in lieu of cash is at the rate of not less than one and one-half hours of compensatory time for each hour of overtime worked.

Long-Term Obligations

Long-term obligations expected to be financed from the general fund are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the general fund when due.

ST. MARY PARISH SHERIFF
Franklin, Louisiana

Notes to Financial Statements

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the general purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The general fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., when they become measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The general fund uses the following practices in recording revenues and expenditures:

Revenues

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

Grant revenue for cost reimbursement grants is recognized in accordance with GASB Statement 1. When the expenditure is incurred, grant revenue is considered to have been earned and therefore available and recognized as revenue.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

- Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

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. However, since certain operating expenditures of the sheriff's office are required by Louisiana law to be paid by the parish council, the sheriff is considered fiscally dependent and a component unit of the St. Mary Parish Council, the financial reporting entity.

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

Certain units of local government, such as the parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying general purpose financial statements. These units of government issue financial statements separate from those of the parish sheriff.

Fund Accounting

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

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

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.

ST. MARY PARISH SHERIFF

Franklin, Louisiana

Notes to Financial Statements

NOTE 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, and serving subpoenas.

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

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

Basis of Presentation

The accompanying general purpose financial statements of the St. Mary Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the St. Mary Parish Council is the financial reporting entity for St. Mary Parish. The financial reporting entity consists of (a) the primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Mary Parish Council. The basic criterion for including a potential component unit within the financial reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- Appointing a voting majority of an organization's governing body, the ability to impose its will, and/or the potential of the organization to provide specific financial benefits or impose specific financial burdens.
- Organizations for which a voting majority is not appointed, but are fiscally dependent.

ST. MARY PARISH SHERIFF

Franklin, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Ad valorem taxes	\$ 2,077,436	\$ 2,066,261	\$ (11,175)
Intergovernmental revenues:			
Federal grants	45,803	52,067	6,264
State grants	81,335	125,442	44,107
State supplementary pay	233,228	241,395	8,167
Sales reimbursement	182,584	171,600	(10,984)
Fees, charges, and commissions for services:			
Commissions on state income sharing	178,888	188,887	(9,991)
Civil and criminal fines	285,478	272,187	(13,291)
Court allowances	8,388	8,180	(208)
Transporting of prisoners	12,423	12,658	235
Feeding and keeping of prisoners	284,248	293,343	(9,095)
Commissions on lottery	35,858	78,627	(42,769)
Interest	38,872	21,119	17,753
Miscellaneous	21,567	288,957	(267,390)
Total revenues	3,732,589	3,882,549	(149,940)
EXPENDITURES:			
Current:			
Public safety			
Personnel services and related benefits	2,795,710	2,752,736	42,974
Contracting services	348,472	342,318	6,154
Materials and supplies	668,784	688,842	(20,058)
Debt service	28,880	8,462	20,418
Capital outlay	80,884	71,823	9,061
Total expenditures	3,812,730	3,764,241	48,489
EXCESS OF REVENUES UNDER EXPENDITURES	(180,141)	(118,698)	61,443
OTHER FINANCING SOURCES			
Sales of assets	-	9,800	9,800
EXCESS OF REVENUES AND OTHER FINANCING SOURCES UNDER EXPENDITURES	(180,141)	(108,898)	71,243
FUND BALANCE, BEGINNING	521,234	580,808	44,574
FUND BALANCE, ENDING	\$ 341,093	\$ 471,910	\$ 130,817

ST. MARY PARISH SHERIFF
Franklin, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 1996

REVENUES:		
Ad valorem taxes		\$ 2,008,051
Intergovernmental revenues:		
Federal grants	52,087	
State grants	121,492	
State supplemental pay	241,285	
Salary reimbursement	111,802	
Fees, charges, and commissions for services:		
Commissions on state revenue sharing	188,867	
Café and criminal fees	272,167	
Court attendance	8,199	
Transporting of prisoners	12,808	
Feeding and keeping of prisoners	283,342	
Commissions on licenses	76,827	
Interest	31,712	
Miscellaneous	285,857	
Total revenues		<u>3,682,549</u>
EXPENDITURES:		
Current:		
Police safety:		
Personal services and related benefits	2,763,778	
Operating services	242,218	
Materials and supplies	688,842	
Debt service	9,480	
Capital outlay	75,823	
Total expenditures		<u>3,780,141</u>
EXCESS OF REVENUES OVER EXPENDITURES		(187,492)
OTHER FINANCING SOURCES		
Sales of assets	9,000	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		<u>(84,492)</u>
FUND BALANCE, BEGINNING		808,000
FUND BALANCE, ENDING		<u>\$ 723,508</u>

ST. MARY PARISH SCHEDULE
 Prichard, Louisiana

Consolidated Balance Sheet
 All Fund Types and Account Groups
 July 31, 1998

GOVERNMENTAL FUND TYPE	FUND TYPE Agency	FUND TYPE FVSB	ACCOUNT GROUPS		TOTAL Fund Balance
			Basic Assets	Special Long-Term Debt	
General					
Food					
666,284	1,466,118	-	-	-	2,132,402
111,852	-	-	-	-	111,852
-	-	1,248,817	-	-	1,248,817
-	-	-	88,218	-	88,218
<u>877,136</u>	<u>1,466,118</u>	<u>1,248,817</u>	<u>88,218</u>	<u>-</u>	<u>3,680,389</u>

ASSETS AND OTHER DEBITS

Cash (Note 2)
 Receivables (Note 4)
 Other Prepaid and Equipment (Note 4)
 Amount to be refunded by Department
 of General Long-Term Obligations

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND EQUITY

Liabilities
 Accounts, Salaries and Other Payables (Note 7)
 Due to Training Salaries and Others (Note 8)
 Compensated Absences (Note 8)
 Total liabilities

Fund Equity

Reserves in General Fund assets
 Fund Reserves
 Reserved for Law Enforcement Sub-Grant No. 1
 Unassigned-Grants/Grants
 Total Fund Equity

TOTAL LIABILITIES AND FUND EQUITY

87,827	-	-	-	-	87,827
-	1,466,118	-	-	-	1,466,118
<u>87,827</u>	<u>1,466,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,553,945</u>
-	-	1,348,817	-	-	1,348,817
24,566	-	-	-	-	24,566
208,212	-	-	-	-	208,212
<u>232,838</u>	<u>-</u>	<u>1,348,817</u>	<u>-</u>	<u>-</u>	<u>1,581,655</u>
<u>877,136</u>	<u>1,466,118</u>	<u>1,348,817</u>	<u>88,218</u>	<u>-</u>	<u>3,680,389</u>

General Purpose Financial Statements

Honorable David A. Margin
St. Mary Parish Sheriff
Independent Auditor's Report (Continued)

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplementary information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Mary Parish Sheriff. Such information, except for the Tax Collector Fund which was audited by other auditors, 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.

Discherance & Montgomery, CPA's

August 7, 1996

DUCHEMIN & THOMPSON
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Steve T. Robinson, R-CTA
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MEMBERS:
American Institute of
Certified Public Accountants

Charity of Louisiana
Certified Public Accountants

Independent Auditor's Report

HONORABLE DAVID A. NAJUH
ST. MARY PARISH SHERIFF
Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the St. Mary Parish Sheriff, a component unit of the St. Mary Parish Council, as of and for the year ended June 30, 1996, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the St. Mary Sheriff and his management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Tax Collector Fund, which represents 87.9 percent of the assets of the agency funds. These financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tax Collector Fund, is based solely on the report of the other auditors.

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 Circular A-135, *Audits of State and Local Governments*. These standards and OMB Circular A-135 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 the sheriff and his management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

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

In accordance with Government Auditing Standards, we have also issued a report dated August 7, 1996 on our consideration of the internal control structure of the St. Mary Parish Sheriff and a report dated August 7, 1996 on its compliance with laws and regulations.

Attn: David G. Meakin
Management Letter

Under the provisions of state law, LSA-RS 24:519, you are required to report to the Legislative Audit Advisory Council, within thirty days, any remedial action taken or to be taken as a result of our comments.

In conclusion, we would like to express our appreciation to you and your staff for the courtesies and assistance rendered during the audit. Should you have any questions or need additional assistance in implementing any of our suggestions, please feel free to contact us.

Sincerely,

Richard W. Pinter, CPA
Dickinson & Thibodeaux CPAs (APC)

August 7, 1990

ST. MARY PARISH SHERIFF
Franklin, Louisiana

CONTENTS

	Page No.
INDEPENDENT AUDITOR'S REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	3
Consolidated Balance Sheet - All Fund Types and Account Groups	4
Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Fund Type-General Fund	5
Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual Governmental Fund Type-General Fund	8
Notes to Financial Statements	2
SUPPLEMENTARY INFORMATION	13
Industry Fund Type-Agency Funds	18
Combining Balance Sheet	19
Schedule of Changes in Balances Due to Banking Bodies and Others	20
Independent Auditor's Report on Schedule of Federal Financial Assistance	21
Schedule of Federal Financial Assistance	22
REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS	23
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements in Accordance with Government Auditing Standards	24
Independent Auditor's Report on Compliance Based on an Audit of Capitalized Unit Financial Statements Performed in Accordance with Government Auditing Standards	28
REPORTS REQUIRED BY OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-122, AUDITS OF STATE AND LOCAL GOVERNMENTS	27
Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	29
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	30
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Program Transactions	31

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ST. MARY PARISH SHERIFF
Franklin, Louisiana

General Purpose Financial Statements and
Independent Auditor's Reports

As of and for the Year Ended June 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditors, 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: May 12 1989

LA 116 4 1989 12

STATE OF LOUISIANA
LEGISLATIVE AUDITOR