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PLAQUEMINES PARISH SHERIFF
Bourbon-De-La-Marche, Louisiana

Financial Report

Year Ended June 30, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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: July 27 1957

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DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INCORPORATED IN MISSISSIPPI

2 Lafayette, LA
2 Belle Glade, MS
2 Ocean Springs, AL
2 Gulf Breeze, FL
2 Gulf Shores, FL
2 Panama City, FL
2 Panama City Beach, FL
2 Panama City, FL
2 Panama City, FL
2 Panama City, FL

MEMPHIS

Garrett Street, 378-0100

2001 N. Main St.
2002 N. Main St.
2003 N. Main St.
2004 N. Main St.
2005 N. Main St.
2006 N. Main St.
2007 N. Main St.
2008 N. Main St.
2009 N. Main St.
2010 N. Main St.

MEMPHIS LETTER

210 The Commerce
2100 N. Main St.
2100 N. Main St.

220 The Commerce
2200 N. Main St.
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260 The Commerce
2600 N. Main St.
2600 N. Main St.

The Honorable Irvin F. Hingde, Jr.
Plaquemine Parish Sheriff
Pointe-A-La-Pêche, Louisiana

Having our audits of the general purpose financial statements of the Plaquemine Parish Sheriff as of and for the year ended June 30, 1986, we noted certain areas in which improvements may be desirable.

- (1) Property taxes should be billed within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:1860.
- (2) Regarding all agency funds, the following should be done:
 - a. All bank accounts should be reconciled monthly.
 - b. The reconciliation for each fund should be reconciled to the cash balance monthly.
- (3) Regarding the Bond Fund, it was noted that funds are not being deposited timely. Deposits should be made daily.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
December 21, 1986

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A CORPORATION OF VIRGINIA (NOT ACCOUNTING)

1 East Hill, 17th
1 North Center, 17th
Smyth Building, 17th
1000 Market, 17th
1000 N. 17th St.
1000 N. 17th St.
1000 N. 17th St.
1000 N. 17th St.

MEMPHIS

Memphis, Tenn. 38103

1 East Hill, 17th
1 North Center, 17th
1000 Market, 17th
1000 N. 17th St.
1000 N. 17th St.
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1000 N. 17th St.
1000 N. 17th St.

INDEPENDENT AUDITOR'S REPORT

1000 Market, 17th
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The Honorable Irvin F. Hingle, Jr.
Piquemore Parish Sheriff
Piquemore-La-Beche, Louisiana

We have audited the accompanying general purpose financial statements of the Piquemore Parish Sheriff as of and for the year ended June 30, 1986, as listed in the table of contents. These general purpose financial statements are the responsibility of the Piquemore Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-133, "Manuals 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Piquemore Parish Sheriff, as of June 30, 1986, 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 21, 1986 on our consideration of the Piquemore Parish Sheriff's internal control structure and a report dated November 21, 1986 on its compliance with laws and regulations.

OFFICE OF
COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548
MEMPHIS OFFICE
1000 MARKET, 17TH
MEMPHIS, TENN. 38103

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Metairie, Louisiana
November 21, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
NONFINANCIAL STATEMENTS - OVERVIEW

Financials - 2000 page 11
 Financials - 2000

Balance Sheet - All Fund Types and Related Items
 June 30, 1998

	Governmental Fund Types		Proprietary Fund Types		Account Groups		TOTAL	
	General Fund	Special Revenue	Enterprise Fund	Agency Fund	General Fund	Special Comp. Fund	2000 Actual	1999 Actual
68870 640 0740 00070								
Cash and interest-bearing deposits	\$ 104,719	\$ 0,710	\$ 0,000	\$ -	\$ -	\$ -	\$ 1,054,180	\$ 4,364,038
Investments	2,374,000	-	-	-	-	-	2,374,000	4,364,038
Receivables -								
Due from other governmental units	89,000	100,000	-	-	-	-	189,000	89,000
Due from other funds	149,000	-	-	-	-	-	149,000	19,000
Accounts receivable	-	200	-	-	-	-	200	11,000
Other	89,000	-	-	-	-	-	89,000	11,000
Office furniture, equipment and other	-	-	-	-	11,070,000	-	11,070,000	3,894,000
Amount to be provided for retirement of general long-term debt - 2000 valuation	-	-	-	-	-	6,710,000	6,710,000	2,580,000
1000 68870	\$2,444,119	\$49,910	\$1,000,000	\$1,070,000	\$11,070,000	\$6,710,000	\$21,787,190	\$20,831,768

PLANNING BOARD 2002-03
 20100-A-00-0000, 000000

Condensed Balance Sheet - All Fund Types and Account Groups (All Funds)
 June 30, 1998

	Governmental Fund Types		Proprietary Fund Types	Account Groups		Totals	
	General Fund	Special Projects		General Fund	Special Prop. Acct.	Governmental Fund	Proprietary Fund
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ 122,687	\$ 21,270	\$ -	\$ -	\$ -	\$ 122,687	\$ 21,270
Salaries payable	202,479	-	-	-	-	202,479	60,676
Deferred revenues	-	-	-	-	-	-	20,360
Due to employees	55,276	-	-	-	-	55,276	21,270
Due to insurers	-	-	1,700	-	-	1,700	1,270
Due to other funds	-	66,279	62,000	-	-	128,279	12,970
Due to taxing bodies and others	-	-	894,700	-	-	894,700	1,442,864
Retiree pay liability	-	29,700	-	-	-	29,700	81,257
Bonds payable	-	-	-	-	2,270,000	2,270,000	2,270,000
Total Liabilities	<u>380,442</u>	<u>118,249</u>	<u>757,700</u>	<u>-</u>	<u>2,270,000</u>	<u>3,428,421</u>	<u>3,770,331</u>
Fund equity:							
Investments in general fixed assets	-	-	-	71,074,245	-	71,074,245	2,461,239
Fund balance - reserved for debt service	166,208	-	-	-	-	166,208	150,214
Fund balance - designated for subsequent years' capital turn	-	144,679	-	-	-	144,679	4,476,000
Fund balance - unreserved, undesignated	<u>1,738,200</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,738,200</u>	<u>1,253,786</u>
Total fund equity	<u>1,904,408</u>	<u>1,144,679</u>	<u>-</u>	<u>71,074,245</u>	<u>-</u>	<u>73,023,332</u>	<u>4,741,239</u>
Total Liabilities and fund equity	<u>\$2,284,850</u>	<u>\$862,928</u>	<u>\$1,054,200</u>	<u>\$71,074,245</u>	<u>\$2,270,000</u>	<u>\$27,951,753</u>	<u>\$22,511,570</u>

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH BUDGET
FOURTH- & FIFTH MONTHS, TWENTY-NINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types
 Year Ended June 30, 1979

	General	Capital Projects	Totals (Plaquemin Only)	
			1978	1979
Revenues:				
Taxes	\$5,898,457	\$ -	\$ 5,898,457	\$ 5,898,310
Intergovernmental	692,880	580,808	1,273,688	588,868
Fees, charges, and commissions for services	818,717	-	818,717	895,288
Interest income	98,286	183,264	281,550	481,318
Miscellaneous	445,868	-	445,868	228,588
Total revenues	\$8,133,822	\$804,080	\$8,937,902	\$7,222,684
Expenditures:				
Current -				
Public safety:				
Personnel services and related benefits	4,186,525	-	4,186,525	3,488,568
Operating services	3,347,878	-	3,347,878	3,869,843
Operations and maintenance	1,345,286	1,768	1,347,054	1,337,738
Travel	6,827	-	6,827	9,818
Debt service	3,338,388	-	3,338,388	3,129,228
Capital outlay	378,522	4,854,328	5,232,850	3,378,588
Total expenditures	\$8,226,326	\$4,859,924	\$13,086,250	\$12,824,784
Deficiency of revenues over expenditures				
	(83,504)	(4,055,844)	(4,139,348)	(5,596,096)
Fund balances, beginning	\$2,182,865	\$4,818,888	\$7,001,753	\$8,852,868
Fund balances, ending	\$2,099,361	\$763,044	\$2,862,405	\$3,256,772

The accompanying notes are an integral part of this statement.

COMMISSION POLICE OFFICE
 Police-Laboratory, Inc./Inc.

Condensed Statement of Expenses, Liabilities, and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual
 (Actual and Budget) Projects Fund
 Year Ended June 30, 1986

	Annual Fund			Capital Projects Fund		
	Budget	Actual	Variance - Favorable Unfavorable	Budget	Actual	Variance - Favorable (Unfavorable)
Expenses:						
Ad valorem taxes	\$ 454,500	\$ 459,447	\$ 4,947	\$ -	\$ -	\$ -
Other governmental charges -						
Federal grants	80,752	117,736	36,984	-	-	-
State special sharing grant	204,276	214,805	10,529	-	-	-
State supplemental pay	100,000	111,600	11,600	-	-	-
Local grants	-	-	-	-	100,000	100,000
Miscellaneous	-	-	-	-	-	-
Fees, charges, and						
contracting for services -						
Civil and criminal fees	546,000	486,000	60,000	-	-	-
Court Miscellaneous	6,000	1,200	4,800	-	-	-
Printing and copying	-	-	-	-	-	-
grants	111,000	111,571	571	-	-	-
Miscellaneous	10,000	10,000	-	-	-	-
Interest income	100,000	96,495	3,505	190,879	185,786	5,093
Miscellaneous -						
Contractual	10,000	9,400	600	-	-	-
Video poker	100,000	100,000	-	-	-	-
Necessary of contract	-	100,000	100,000	-	-	-
Liabilities	-	-	-	-	-	-
Other	148,750	110,175	38,575	-	-	-
Total revenues	\$ 1,216,111	\$ 1,111,611	\$ 104,500	\$ 200,879	\$ 185,786	\$ 15,093
Capital Project						
Surveys						
Police safety						
Personal services and						
related services	1,100,000	1,100,000	-	-	-	-
Spreading services	1,000,000	1,000,000	-	-	-	-
Spreading and						
miscellaneous	1,000,000	1,000,000	-	5,700	5,700	-
Travel	10,000	10,000	-	-	-	-
Total surveys	3,110,000	3,110,000	-	-	-	-
Capital survey	244,000	244,000	-	4,000,000	4,000,000	-
Capital survey	3,000,000	3,000,000	-	4,000,000	4,000,000	-
Total expenditures	\$ 6,354,000	\$ 6,354,000	\$ -	\$ 8,004,000	\$ 8,004,000	\$ -
Excess debt to help						
of payment their						
capital funds	5,144	1,650,500	1,645,356	14,250,000	14,250,000	155,356
And balance, beginning	2,110,000	2,110,000	-	4,000,000	4,000,000	-
Fund balances, ending	\$ 1,216,111	\$ 1,111,611	\$ 104,500	\$ 4,004,879	\$ 4,185,786	\$ 180,907

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH SHERIFF
PO BOX 8-La-Mache, Louisiana

NOTES TO Financial Statements

11) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1874, 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 executes 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 jurisdiction 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 collection and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, apartment's licenses, and firms, meals, and bond commitments imposed by the district court.

The accounting and reporting policies of the Plaquemine 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, Guide 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 council as required by Louisiana law, the Sheriff

FLAQUISHINS PARISH SHERIFF
Parish 2-La Roche, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

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

B. Fund Accounting

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 28:2422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement districts. 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.

Capital Projects Fund

The capital projects fund was established during fiscal year ended June 30, 1998. This fund is used to account for the construction, improvements, enlargements and maintenance of the jail facility as well as other lawful expenses and operations of the Sheriff's Office.

PLACEMINES PARISH SHERIFF
Pointe-à-la-Pahe, Louisiana

Notes to Financial Statements (Continued)

Agency Funds

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

C. General Fixed Assets and Long-Term Obligations

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

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets. Infrastructure assets, equipment, etc. expenditures are not incurred by the Sheriff. INVENTORY COSTS ARE NOT CAPITALIZED AS THEY RELATE TO FIXED ASSETS.

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

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the agency funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable to accrual, when they

PLACEMINES PARISH SHERIFF
Pointe-a-La-Peine, Louisiana

Notes to Financial Statements (Continued)

become both measurable and available. "Measurable" means the amount of the receivable 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 valorem taxes and the retained STATE REVENUE sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. 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 that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

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

PLAQUEMINE PARISH SHERIFF
PO BOX 4-LE MOORE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

E. Budget and Budgetary Accounting

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

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

F. Cash and Interest-Bearing Deposits

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

G. Investments

Under state law, the Sheriff may invest in obligations of the United States government. Investments are stated at cost.

PLAQUEMINE POLICE SHERIFF
Pointe-A-La-Paquette, Louisiana

Notes to Financial Statements (Continued)

B. Share-Term Intergovernmental Receivables/Receivables

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

C. Vacation and Sick Leave

Employees of the Sheriff's office earn from 5 to 10 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. Additional sick leave is allowed at the discretion of the Sheriff. As June 15, 1986, the Sheriff has no leave benefits required to be reported in accordance with generally accepted principles.

D. Fund Equity

Reversed fund balances represent portions of fund equity not appropriate for expenditures incurred for inventory and prepaid expenses.

E. Encumbrances

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

F. 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.

G. Total Columns on Combined Statements - Overview

Total columns on the combined statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns

PLAQUEMINE PARISH SHERIFF
Pointe-A-la-Pahe, Louisiana

NOTES TO Financial Statements (Continued)

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.

12) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1994, the Sheriff had cash and interest-bearing deposits (bank balances) totaling \$1,261,162.

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 paid at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposits balances (bank balances) at June 30, 1994, are secured as follows:

CASH BALANCES	\$1,479,094

Federal deposit insurance	\$ 266,249
Pledged securities (Category 2)	2,883,228

Total federal insurance and pledged securities	\$3,628,571

Excess of federal insurance and pledged securities over bank balances	\$1,264,683

Pledged securities in category 2 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 2), Louisiana Revised Statute 28:1228 requires a statutory requirement on

PLAQUEMINE PARISH SHERIFF
POLICE-B-02-MEOLA, Louisiana

Notes To Financial Statements (Continued)

the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

43) INVESTMENTS

At June 30, 1994 the Sheriff had \$2,098,539 invested in the Louisiana Asset Management Fund (LAMP). LAMP is a cooperative endeavor which allows public entities to pool funds for investment purposes. LAMP restricts its investments to securities that are insured or otherwise backed by the U. S. Treasury, the government of the United States or its agency. Because of the safety of these investments, these investments take exception to state law requiring covering of Federal deposit insurance on the pledge of securities held by the fiscal agent bank. The market value of these investments approximates carrying value at June 30, 1994.

44) 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 October and are annually billed to the taxpayers by the Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Plaquemine Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's commission and previous fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1994, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 28.83 mills on property with assessed valuations totaling 138,118,977.

Total law enforcement taxes levied during 1994 were \$5,821,148. There were no taxes receivable in the General Fund at June 30, 1994.

PLAQUEMINE PARISH SHERIFF
Pointe-a-la-Pêche, Louisiana

Notes to Financial Statements (Continued)

14) Due From Other Governmental Units

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

Plaquemine Parish Council	\$ 10,000
State of Louisiana	800,712
Department of Treasury	11,188
	\$901,900

15) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture and equipment) follows:

Balance, June 30, 1995	\$ 3,842,320
Additions	3,323,710
Deletions	(288,318)
Balance, June 30, 1996	\$11,058,040

16) Changes in Long-Term Debt

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

Bonds payable, June 30, 1995	\$7,448,000
Debt assumed	-
Debt retired	(295,000)
Bonds payable, June 30, 1996	\$7,153,000

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

\$9,000,000 (96) certificates of indebtedness due in annual installments of \$95,000 to \$1,100,000 interest rates of 5.00 percent to 5.25 percent; full maturity at March, 2003;	\$9,710,000
---	-------------

PLAQUEMINE PARISH SHERIFF
Police & La. State, Louisiana

Page 10 Financial Statements (Continued)

The annual requirements to amortize all debt outstanding as of June 30, 1994, including interest payments of \$1,308,783 are as follows:

1997	\$1,536,772
1998	1,545,772
1999	1,549,338
2000	1,553,488
2001	1,558,388
2002 - 2003	2,380,878
Total	\$8,670,606

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40 Pension Plan

Plan Description: The Plaquemine Parish Sheriff contributes to the Sheriff's Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of La Revised Statute 21:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 2143, Monroe, LA 71210-2143.

Funding Policy: Plan members are required to contribute 3.7% of their annual covered salary and the Plaquemine Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.0% of annual covered payroll. The contribution requirements of plan members and the Plaquemine Parish Sheriff are estimated and may be amended by the Sheriff's Pension and Relief Fund. The Plaquemine Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1992, 1993 and 1994 were \$488,843, \$468,175 and \$344,567, respectively.

41 Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for the newer retirees and similar benefits for 697 active employees are

MAQUINISTE BISHOP SHERIFF
Pointe-A-la-Pahe, Louisiana

Notes to Financial Statements (Continued)

provided through a self-insurance plan. The Sheriff recognizes the cost of providing the benefits for retirees as an expenditure when the monthly premiums are due. For the year ended June 30, 1996 the amount of retiree benefit expenditures (net of participant contributions of \$39,343) approximated \$28,797.

(14) Self-Insurance Plan

The Sheriff was unable to obtain commercial group health insurance coverage at a cost it considered to be economically justifiable. In March 1993, the Sheriff established a self-insurance health plan to account for and finance the uninsured risk of loss which is administered by Risk Management, Inc. Under this plan, the Lower Life Insurance Co. agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff which is \$25,000. Lower Life Insurance Co. has agreed to reimburse the Sheriff for aggregate incurred claims during the period of insurance, less any amounts paid with respect to the specific incurred claims, which exceeds the greater of \$600,048 or the total of monthly payments by the Sheriff which is calculated based on the number of employees covered multiplied by 1279. As June 30, 1996 a recap of the health plan follows:

Claims liability, June 30, 1996	\$ 361,676
ADD: Claims incurred	725,803
Less: Payments on claims	(725,199)
Claims liability, June 30, 1996	\$ 362,280

Also included in the claims payable account as June 30, 1996 is an amount of \$28,800. This represents an amount which the Sheriff may be required to pay to settle old outstanding claims resulting from the insolvency of a previous insurance carrier.

(15) Change in Agency Fund Balances

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

PLAQUEMINE PARISH SHERIFF
FORM 4-0-0070, LOUISIANA

Notes to Financial Statements (Continued)

	Civil Fund	Tax Collector Fund	Installation Bonds and Fines Fund	Fines Private Fund	
Balance, June 30, 1995	\$ 503,376	\$ 762,408	\$ 46,800	\$ 116,183	\$ 2,313
Additions	8,487,196	23,837,748	48,328	838,346	28,200
Reductions(2,838,813)	(102,337,732)	(748,818)	(189,888)	(138,832)	(138,832)
Balance, June 30, 1996	\$ 828,659	\$ 282,768	\$ 45,817	\$ 242,185	\$ 1,781

(1) Litigation and Claims

At June 30, 1996, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(2) Risk Management

The Sheriff is exposed to risks of loss in the areas of health care, general and auto liability, property hazards, and workers' compensation. Health care risk is handled by a self-insured health plan (Self-Insured Health Care Plan). Prior to this fiscal year, the Sheriff had commercial insurance to cover this risk. The other risks are handled by purchasing commercial insurance. There have been no significant reductions in these insurance coverages during the current fiscal year.

FLAQUISH PARISH SHERIFF
Parish-A-la-Sacbe, Louisiana

Notes to Financial Statements (continued)

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

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Flaquish Parish Council. These expenditures are NOT included in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

DESCRIPTION OF INDIVIDUAL PAGES

GENERAL FUND

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

PLAQUEMINE PARISH DECEMBER
 POLICE-B-L-E-Book, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1998 and 1999

	<u>1998</u>	<u>1999</u>
ASSETS		
Cash and interest-bearing deposits	\$ 152,118	\$ 168,265
Investments	2,554,518	2,569,884
Receivables:		
Due from other governmental units	94,814	98,582
Due from other funds	149,419	18,952
Other	<u>28,512</u>	<u>18,225</u>
Total assets	\$3,480,431	\$3,388,928
LIABILITIES AND FUND BALANCE		
Liabilities:		
Amounts payable	\$ 160,494	\$ 49,986
Claims payable	329,475	461,879
Deferred revenue	-	23,346
Due to employees	<u>18,276</u>	<u>38,594</u>
Total liabilities	\$542,245	\$573,805
Fund balance:		
Fund balance - reserved	184,388	184,869
Unreserved, undesignated	<u>3,296,043</u>	<u>2,814,159</u>
Total fund balance	\$3,480,431	\$3,388,928
Total liabilities and fund balance	\$3,480,431	\$3,388,928

UNIVERSITY MICROFILMS
 Federal Office Building, East Lansing
 General Fund

Statement of Expenditures Compared to Budget, 1949-50
 Year Ended June 30, 1950
 With Comparative Actual Amounts for Year Ended June 30, 1949

	1949		Variance - Expenditures (Underageable)	1949 Actual
	Budget	Actual		
PERSONNEL				
Public Affairs -				
Personnel services and related benefits				
Director's salary	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Director's salaries	3,850,000	3,850,587	587,000	3,850,587
Travel and per diem items	100,000	92,500	(7,500)	92,500
Director's expense allowance	2,000	2,000	-	2,000
Total personnel services and related benefits	4,172,000	4,165,087	(6,913)	4,165,087
Special log services				
Special log collection insurance	200,000	202,750	2,750	202,750
Special log collection insurance/allowance for 1949 insurance	-	120,000	(120,000)	120,000
Auto insurance	75,700	71,265	(4,435)	71,265
Auto insurance	200,000	177,707	(22,293)	177,707
Public liability insurance	201,000	195,700	(5,300)	195,400
Public liability insurance	11,500	10,500	(1,000)	10,500
Total special log services	5,176,700	5,168,522	(8,178)	5,168,522
Special items and maintenance				
Auto fuel and oil	200,000	200,000	0	200,000
Auto maintenance	200,000	201,500	1,500	201,500
Office supplies, supplies, etc.	20,000	19,900	(100)	19,900
Office supplies and expenses	71,000	71,700	700	71,700
Accounting expenses	-	1,000	1,000	1,000
Gas insurance expenses	-	2,000	2,000	2,000
Truck expenses	-	100	100	100
Printer expenses	-	2,500	2,500	2,500
Printing services	200	2,550	2,350	2,350
Insurance, contracts and utilities	20,000	20,000	0	20,000
Advertising	-	2,000	2,000	2,000
Auto loading expense	-	1,000	1,000	1,000
Telephone	70,000	70,000	0	70,000
Books	9,000	20,000	11,000	20,000
Printer's reading and maintenance	100,000	100,000	0	100,000
Legal fees	20,000	21,500	1,500	21,500
Other professional fees	20,000	20,000	0	20,000
Contractual maintenance expense	20,000	20,000	0	20,000
Equipment maintenance	20,000	20,000	0	20,000
Utilities fees	20,000	20,000	0	20,000
Membership dues	11,000	11,000	0	11,000
Board expenses	-	-	-	-
Marine garage	5,000	5,000	0	5,000
Insurance services	20,000	20,000	0	20,000
Other	20,000	20,000	0	20,000
Total special items and maintenance	5,200,000	5,200,000	0	5,200,000
TOTAL	10,000,000	10,000,000	0	10,000,000

1949 Actual

PLAQUEMINE PARISH, LOUISIANA
 Parish of Plaquemine, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (With Budget Classification)
 Year Ended June 30, 1996
 With Comparative Actual Amounts For Year Ended June 30, 1995

	1996		Percentage Difference	1995
	Budget	Actual		
Debt service:				
Principal	795,000	795,000	-	795,000
Interest	363,500	363,500	-	363,500
Total debt service	<u>1,158,500</u>	<u>1,158,500</u>	-	<u>1,158,500</u>
Capital outlay:				
Acquisition of equipment	200,000	207,881	139,554	-
Leases	5,000	6,270	150,000	47,000
Total capital outlay	<u>205,000</u>	<u>214,151</u>	<u>112,000</u>	<u>47,000</u>
Total expenditures	<u>\$1,363,500</u>	<u>\$1,372,651</u>	<u>\$ 136,000</u>	<u>\$1,205,500</u>

CAPITAL PROJECTS FUND:

To account for the financing and construction, improvements, enlargements and maintenance of the jail facility as well as other lawful expenses and operations of the Sheriff's Office. Funding to date has come from general obligation bonds issued here March 4, 1994.

PLACEMING PARISH SOCIETY
Parish-A-La-Bache, Louisiana
Capital Projects Fund

Comparative Balance Sheet
 1986 and 1985

	1986	1985
ASSETS		
Cash and interest-bearing deposits	\$ 51,712	\$ 719,562
Investments	-	3,917,880
Receivables:		
Due from other governmental units	508,080	-
ACCRUED interest receivables	228	15,832
Total receivables	508,308	15,832
Total assets	\$ 512,050	\$ 735,434
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 26,860	\$ 294,781
Due to other funds	86,578	-
Retainage payable	226,268	71,832
Total liabilities	339,706	366,613
Fund balance:		
Designated for subsequent years' expenditures	182,344	368,821
Total liabilities and fund balance	\$ 522,050	\$ 735,434

PLAQUEMINE PARISH GOVERNMENT
 POLICE-A-14-MAINT, Louisiana
 Capital Projects Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget, COMPARATIVE BUDGET AND ACTUAL
 YEAR ENDED June 30, 1994
 With Comparative Actual Amounts For Year Ended June 30, 1993

	1994		Variance - Favorable	1993 Actual
	Budget	Actual		
Revenues:				
Intergovernmental				
revenues:				
State grants	\$ -	\$ 505,000	\$ 505,000	\$ -
Interest income	283,573	383,788	111,215	283,388
Total revenues	283,573	888,788	603,215	566,786
Expenditures:				
Public safety	-	3,707	3,707	-
Capital outlay	4,608,583	4,835,208	226,625	4,608,583
Total expenditures	4,608,583	4,838,915	230,332	4,608,583
Excess (deficiency) of revenues over expenditures	14,994,330	14,049,873	144,457	14,049,300
Fund balance, beginning	4,438,880	4,438,880	-	4,438,880
Fund balance, ending	\$ 89,910	\$ 304,673	\$ 214,763	\$ 4,498,880

FINANCIAL PAGE TYPE - AGENCY FUNDS

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

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

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

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

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

PLACERDOME PARISH Sheriff
PO BOX 8-Cat-Ranch Louisiana
Financials Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1999
 With Comparative Totals For June 30, 1998

	Civil Fund	Tax Collector Fund	Detachment Funds	Boats and Fleets Fund	Prison Income Fund	Totals	
						1998	1999
ASSETS							
Cash and interest-bearing deposits	\$508,843	\$202,728	\$87,817	\$242,343	\$1,780	\$1,059,331	\$1,059,331
Total assets	\$508,843	\$202,728	\$87,817	\$242,343	\$1,780	\$1,059,331	\$1,059,331
LIABILITIES							
Due to inmates	\$ -	\$ -	\$ -	\$ -	\$ 1,780	\$ 1,780	\$ 1,780
Due to other funds	14,427	14,618	-	21,798	-	50,843	50,843
Due to leasing entities and others	488,416	178,112	\$1,817	480,518	-	1,148,953	1,148,953
Total liabilities	\$504,843	\$202,730	\$1,817	\$480,518	\$1,780	\$1,148,953	\$1,148,953

PLANTINGS AND/OR SALE OF
 EQUIPMENT TO OTHERS, 1970-1979
 FEDERAL ROAD TRUST - APRON FUND

REVENUE STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED JUNE 30, 1980
 WITH COMPARATIVE FIGURES FOR YEAR ENDED JUNE 30, 1979

	1979	1980	Undertaken Class. Fund.	Bonds and Class. Fund.	Private Loans	Totals	
	Actual	Actual				1979	1980
Balance, beginning of year	\$ 202,027	\$ 234,029	\$ 26,802	\$ 14,388	\$ 2,213	\$ 1,444,000	\$ 1,444,000
Adjustments:							
Increase:							
Donations -							
Donor's sales, gifts, and bequests	\$ 607,796	-	-	-	-	\$ 607,796	\$ 607,796
Bonds and fines	-	-	-	\$ 44,266	-	\$ 44,266	\$ 44,266
Installment bonds and fines	-	-	\$ 42,881	-	-	\$ 42,881	\$ 42,881
Leases	-	-	-	-	\$ 25,150	\$ 25,150	\$ 25,150
Taxes, fees, etc., paid to tax collector	-	\$ 287,964	-	-	-	\$ 287,964	\$ 287,964
Total additions	\$ 607,796	\$ 287,964	\$ 42,881	\$ 44,266	\$ 25,150	\$ 908,017	\$ 908,017
Total	\$ 607,796	\$ 287,964	\$ 42,881	\$ 44,266	\$ 25,150	\$ 908,017	\$ 908,017
Decreases:							
Taxes, fees, etc., distributed to taxing bodies and others	-	\$ 2,217,757	-	-	-	\$ 2,217,757	\$ 2,217,757
Deposits received in -							
Savings, allowances and others	\$ 644,441	-	-	\$ 58,077	-	\$ 702,518	\$ 702,518
Grants	-	-	-	-	\$ 15,443	\$ 15,443	\$ 15,443
Other receipts	-	-	-	-	-	-	-
Other reductions -							
Transfer to Bonds and Fines Fund	-	-	\$ 42,881	-	-	\$ 42,881	\$ 42,881
Total reductions	\$ 644,441	\$ 2,217,757	\$ 42,881	\$ 58,077	\$ 15,443	\$ 2,978,603	\$ 2,978,603
Balance, end of year	\$ 174,602	\$ 304,029	\$ 27,802	\$ 24,262	\$ 1,763	\$ 1,269,217	\$ 1,269,217

INTERNAL CONTROL, COMPLIANCE

AND

OTHER INFORMATION

DARNALL, SIKES, KOLDEN, FREDERICK & RAINEY

A CORPORATION ORGANIZED UNDER THE LAWS OF MISSISSIPPI

1101 South 10th
P.O. Box 100000
Baton Rouge, Louisiana 70801
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REPORT

Report of Audit 11/21/86

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

Joseph J. Sikes, Sr., CPA
Richard J. Sikes, Sr., CPA
Cynthia A. Sikes, Sr., CPA
Cynthia M. Sikes, Sr., CPA
Cynthia L. Sikes, Sr., CPA
Cynthia K. Sikes, Sr., CPA
Cynthia J. Sikes, Sr., CPA
Cynthia H. Sikes, Sr., CPA
Cynthia G. Sikes, Sr., CPA
Cynthia F. Sikes, Sr., CPA
Cynthia E. Sikes, Sr., CPA
Cynthia D. Sikes, Sr., CPA
Cynthia C. Sikes, Sr., CPA
Cynthia B. Sikes, Sr., CPA
Cynthia A. Sikes, Sr., CPA

11/21/86

11/21/86

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11/21/86

11/21/86

11/21/86

The Honorable Irvin F. Hingbe, Jr.
Flaggins Parish Sheriff
P.O. Box 100000, Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Flaggins Parish Sheriff as of and for the year ended June 30, 1986, and have issued our report thereon dated November 21, 1986.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatements.

The Flaggins Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nonetheless occur and not be detected. Also, projection 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 Flaggins Parish Sheriff for the year ended June 30, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

MISSISSIPPI
STATE BOARD OF ACCOUNTS
1101 SOUTH 10TH
BATON ROUGE, LOUISIANA 70801
PHONE (504) 383-1100
TELEX 51 0000
CABLE 51 0000

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

Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

Based upon the size of the administrative office and the non-availability of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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

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

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Pima County Sheriff, in a separate letter dated November 21, 1998.

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

Darrall, Skye, Kolder, Frederick & Rainey

A Corporation of COLLIER PUBLIC ACCOUNTANTS

1418 Peltier, Louisiana
November 26, 2004

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMPHIS, TENNESSEE

MEMPHIS

1. Douglas, CPA
2. Arthur, CPA
3. James, CPA
4. Robert, CPA
5. William, CPA
6. Charles, CPA
7. Robert, CPA
8. Robert, CPA
9. Robert, CPA
10. Robert, CPA
11. Robert, CPA
12. Robert, CPA

MEMPHIS

Register Number 078 1082

13. Robert, CPA
14. Robert, CPA
15. Robert, CPA

16. Robert, CPA
17. Robert, CPA
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19. Robert, CPA
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11. Robert, CPA
12. Robert, CPA

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

The Honorable Irvin F. Hinkle, Jr.
Flaquemin Parish Sheriff
Baton Rouge, Louisiana

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

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

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

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Flaquemin Parish Sheriff's financial statements.

Noncompliance with Louisiana Local Government Budget Act

Finding:

The Flaquemin Parish Sheriff did not comply with certain budget requirements set forth in Louisiana law relating to amending budgets. Louisiana Revised Statutes (LSA-R.S.) 79:1005-1016, known as the Local Government Budget Act, contains various budget requirements for political subdivisions of the state. The Sheriff was not in compliance with the following requirement:

MEMPHIS
MEMPHIS OFFICE OF
COMMUNITY DEVELOPMENT
100 SOUTH MAIN STREET
MEMPHIS, TENNESSEE 38102

The budget must be amended when expenditures, plus projected expenditures for the remainder of the year, within a fund exceed budgeted expenditures by five percent or more (MSA-R-6, 191344-6A) (01). The following fund had an unfavorable variance in expenditures of five percent or more:

	_____Budget_____	_____Actual_____	_____Difference_____	Percent
Capital Projects Fund	\$4,408,088	\$4,855,919	758,931	5.54%

Recommendation:

The Sheriff should ensure that budgets are amended in accordance with the Local Government Budget Act.

Response:

The Sheriff intends to ensure that budgets are amended in accordance with the Local Government Budget Act.

We considered this instance of noncompliance in forming our opinion on whether the Kingman Parish Sheriff's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated November 21, 1996, on these general purpose financial statements.

We also noted certain immaterial instances of noncompliance that we have reported to the management of the Kingman Parish Sheriff in a separate letter dated November 21, 1996.

Except as noted above, the details of our tests disclosed no other instances of noncompliance that are required to be reported under Governmental Accounting Standards.

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

Durrell, Sikes, Kolder, Frederick & Rainey

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Metairie, Louisiana
November 21, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION INCORPORATED IN THE STATE OF MISSISSIPPI

1125 Main St.
1. Baton Rouge, LA 70801
2. New Orleans, LA 70112
3. Gulfport, MS 39503
4. Jackson, MS 39201
5. Meridian, MS 39301
6. Natchez, MS 39101
7. Vicksburg, MS 39180

MEMPHIS

Report # 89-001, 074, 002

1. Memphis, TN 38103
2. Nashville, TN 37203
3. Knoxville, TN 37902
4. Chattanooga, TN 37402
5. Clarksville, TN 37040
6. Columbia, TN 38301
7. Dayton, TN 37513
8. Evansville, TN 37330
9. Fayetteville, TN 37334
10. Hickory, TN 37050
11. Johnson City, TN 37601
12. Kingsport, TN 37629
13. Knoxville, TN 37919
14. Memphis, TN 38103

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

OFFICE MEMPHIS
1125 MAIN ST.
MEMPHIS, TN 38103

OFF BOSTON
100 STATE ST.
BOSTON, MA 02109

OFF CHICAGO
100 N. LAKE ST.
CHICAGO, IL 60606

OFF NEW YORK
100 WALL ST.
NEW YORK, NY 10038

OFF PHOENIX
100 N. CENTRAL
PHOENIX, AZ 85004

OFF SAN ANTONIO
100 N. MAIN
SAN ANTONIO, TX 78202

the Honorable Irvin F. Higgs, Jr.
Plaquemine Parish Sheriff
Poincane-A-La-Ronde, Louisiana

We have audited the general purpose financial statements of the Plaquemine Parish Sheriff, as of and for the year ended June 30, 1994, and have issued our report thereon dated November 23, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) 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.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of the Plaquemine Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Plaquemine Parish Sheriff and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated November 23, 1994.

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

MEMPHIS
MEMPHIS OFFICE OF
INTERNAL CONTROL
1125 MAIN ST.
MEMPHIS, TN 38103

Also, progression of any evolution 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.

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

Administrative Controls

Revolutions and systems
Purchase and Disbursements
Payroll

Administrative Controls

General Requirements

Specific Requirements

Political Activity
Civil Rights
Cash Management
Federal financial reports
Allowable cost/cost principles
Drug-free Workplace Act

Types of service allowed
or excluded
Matching, level of effort and/or
cost-sharing requirements,
Reporting

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

During the year ended June 30, 1986, the Mapamian 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:

Safe and Drug Free Schools
Summer Holiday Medical Diagnostic Program
Highway Interdiction/Apprehension Project
Cops/Past Programs
Crime Information Center
D.A.R.E.

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

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

Independent Description of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

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

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

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Shelbyville, Louisiana
November 23, 1990.

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

Dunnell, Sikes, Kolder, Frederick & Rainey

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana
November 24, 1992

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INCORPORATED IN THE STATE OF MISSISSIPPI

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

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The Honorable Irvin K. Hinkle, Jr.
Plaquemine Parish Sheriff
Pointe-A-La-Pêche, Louisiana

We have audited the general purpose financial statements of the Plaquemine Parish Sheriff as of and for the year ended June 30, 1996 and have issued our report thereon dated November 21, 1996.

In connection with our audit of the general purpose financial statements of the Plaquemine Parish Sheriff and with our consideration of the Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments", we selected certain transactions applicable to certain nonfederal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, matching, level of effort and/or certifying requirements 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 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 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 Plaquemine 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 noncompliance with these requirements.

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

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
November 21, 1996

MEMBER OF
THE ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS
OF THE STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

PLAQUEMINES BRIDGE RECEIPT
FD-310-A-10-80260, Louisiana

Schedule of Federal Financial Assistance
 Year Ended June 30, 1968

Federal Grantor/Trans-through Grantor ----- PROGRAM TITLE	Federal CFDA Number	Funds Amount	Expended This Year
Money for Federal Assistance Programs:			
U.S. Department of Education -			
Safe and Drug Free Schools	84-186	\$ 5,900	\$ 5,800
U.S. Department of Transportation -			
Passed through the Louisiana Department of Public Safety and Corrections- Highway Interdiction/Aggravation Project	20-608	11,108	11,108
U.S. Department of Transportation -			
Passed through the Louisiana Department of Public Safety and Corrections- Summer Holiday Weekend Traffic Program	20-608	2,700	2,700
U.S. Department of Justice -			
Ops/Van Program	18-701	56,415	56,415
U.S. Department of Justice -			
Law Enforcement Assistance - National Crime Information Center	18-304	25,346	25,346
U.S. Department of Justice -			
Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice - D.S.R.S.	18-579	18,743	18,743
Total		247,338	247,338