

PLAQUEMINES PARISH, LOUISIANA
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PLAQUEMINES PARISH SHERIFF
Bayou-A-La-Picote, Louisiana

Financial Report

Year Ended June 30, 1999

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Release Date July 1, 1999

July

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INDEPENDENT AUDITORS' REPORT

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The Honorable Irwin F. Hinkle, Jr.
Flaqueminas Parish Sheriff
P.O. Box 100
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Flaqueminas Parish Sheriff as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Flaqueminas Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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 statements 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 Flaqueminas Parish Sheriff, as of June 30, 1998, 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 October 23, 1998 on our consideration of the Flaqueminas Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

EXHIBIT
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of Federal Awards as required by U.S. Office of Management and Budget, Circular A-133, Rules of State, Local Governments and Non-Profit Organizations, and the information listed "Supplemental Information" 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 Plaquemine 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 Plaquemine Parish Sheriff.

Keller, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 21, 2020

KLINGSTADT PARTNERSHIP 2002-07
 Partners Liabilities, Local Assets

Continued Balance Sheet - All Fund Types and Accounts Broken
 June 30, 1998

	Financial Aid Liabilities		Partners Liabilities		Accounts Payable		Grants		Total	
	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99
LIABILITIES AND OTHER DEDUCTIONS										
State and University bearing obligations	98,792	-	628,776	-	-	-	-	-	727,568	628,776
Unexpended	1,297,202	-	-	-	-	-	-	-	1,297,202	1,297,202
Other	94,172	-	-	-	-	-	-	-	94,172	94,172
Partners	24,000	-	-	-	-	-	-	-	24,000	24,000
Private Insurance	55,000	-	-	-	-	-	-	-	55,000	55,000
Partners' Local Assets, equipment and other	-	-	-	-	7,431,195	-	-	-	7,431,195	7,431,195
Other	-	-	-	-	-	-	-	-	-	-
Other obligations	-	-	-	-	-	-	5,668,288	-	5,668,288	5,668,288
Total assets and other debits	14,795,272	4,000,000	628,776	628,776	7,431,195	5,668,288	95,866,799	95,866,799	100,350,420	100,350,420

MANAGEMENT'S FINANCIAL STATEMENTS
WATERBURY ENERGY SERVICES CORPORATION
Consolidated Balance Sheet - U.S. Dollar Terms and Amount Groups (continued)
June 30, 2008

	2008		2007		2006	
	General	Foreign	General	Foreign	General	Foreign
LIABILITIES AND EQUITY						
Liabilities						
Accounts payable	\$ 25,425	\$ -	\$ -	\$ -	\$ 25,425	\$ -
Contract liability	20,112	-	-	-	20,112	-
Deferred revenue	25,112	-	-	-	25,112	-
Due to related parties	75,112	-	-	-	75,112	-
Due to affiliates	-	-	10,000	-	-	-
Due to banking, trust and other entities	-	-	10,000	-	-	-
Long-term debt	-	-	-	-	10,000	10,000
Derivative liability and option	-	-	-	-	10,000	10,000
Total liabilities	<u>145,749</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>140,649</u>	<u>20,000</u>
Equity						
Contributed in general fund assets	171,205	-	-	-	171,205	-
Fund balance - reserved for debt service	121,320	-	-	-	121,320	-
Fund balance - reserved for capital expenses	10,000	-	-	-	10,000	-
Fund balance - accumulated, undistributed	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total equity	<u>304,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,525</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 450,274</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 445,174</u>	<u>\$ 20,000</u>

The accompanying notes are an integral part of this statement.

BLAUGHTON PARISH GOVERNMENT
PO BOX 8-La-Beche, Louisiana

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 1998

	Special	Capital	Totals	
			Expenditures Only	
			1998	1997
Revenues:				
Taxes	\$ 4,429,328	\$ -	\$ 4,429,328	\$ 4,369,191
Intergovernmental	1,344,731	-	1,344,731	1,364,029
Fees, charges, and commissions for services	1,779,344	-	1,779,344	1,813,773
Interest income	226,451	-	226,451	113,486
Miscellaneous	218,028	-	218,028	218,722
Total revenues	10,007,882	-	10,007,882	10,019,181
Expenditures:				
Current -				
public safety:				
fire				
personnel services and related benefits	2,429,000	-	2,429,000	4,427,880
operating services	1,718,790	-	1,718,790	1,488,861
operations and maintenance	2,349,718	-	2,349,718	1,468,697
travel	33,823	-	33,823	28,874
auto service	1,148,834	-	1,148,834	1,188,783
capital outlay	1,813,428	-	1,813,428	883,782
Total expenditures	11,793,383	-	11,793,383	9,328,887
depreciation				
excess (deficiency) of revenues over expenditures	(1,785,501)	-	(1,785,501)	481,304
Other financing sources -				
proceeds from capital lease	818,380	-	818,380	-
net change in fund balances	(1,967,121)	-	(1,967,121)	-
Fund balances, beginning	2,632,544	-	2,632,544	2,191,388
Fund balances, ending	\$ 665,423	\$ -	\$ 665,423	\$ 2,191,388

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS
PARISH OF ORLÉANS, Louisiana

Detailed Statement of Revenues, Expenditures, and Changes in Fund Balances -
General, Special, and Capital Projects Fund
For Fiscal Year 2011 and 2010
For Fiscal Year 2011

	General Fund			Capital Projects Fund		
	2011	2010	Variance - Favorable (Unfavorable)	2011	2010	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 4,566,800	\$ 4,609,120	\$ 42,320	-	-	-
Intergovernmental revenues -						
Federal grants	648,800	607,100	141,700	-	-	-
Payments in lieu of taxes	120,000	100,000	12,000	-	-	-
State revenue sharing level	120,000	100,000	-	-	-	-
State supplemental pay	411,000	496,100	85,100	-	-	-
State grants	45,000	71,000	26,000	-	-	-
Fees, charges, and commodities for services -						
Event and contract fees	660,000	600,000	(60,000)	-	-	-
Court attendance	4,000	5,000	1,000	-	-	-
Feeding and sleeping grants	1,117,000	890,000	(227,000)	-	-	-
Witness fees	10,000	48,000	(38,000)	-	-	-
Interest fees	100,000	156,000	56,000	-	-	-
Miscellaneous -						
Employment	9,000	67,000	58,000	-	-	-
Other (other)	170,000	100,000	(70,000)	-	-	-
Other	200,000	200,000	-	-	-	-
Total revenues	<u>10,234,600</u>	<u>11,001,620</u>	<u>(76,620)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Current -						
Public safety						
Federal services and related benefits	1,404,500	1,400,000	(4,500)	-	-	-
Special services	1,171,000	1,170,000	1,000	-	-	-
Special food and entertainment	1,084,000	1,200,000	(116,000)	-	-	-
Travel	10,000	70,000	(60,000)	-	-	-
Data service	1,140,000	1,140,000	-	-	-	-
Capital outlay	100,000	1,000,000	(900,000)	-	-	-
Total expenditures	<u>76,595,000</u>	<u>11,780,000</u>	<u>(11,044,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess identification of revenues over expenditures	4,700	11,700,000	11,704,600	-	-	-
Other financing sources -						
Proceeds from capital lease	-	800,000	800,000	-	-	-
Excess identification of revenues over financing sources over expenditures	4,700	100,000	100,000	-	-	-
Fund balances, beginning	<u>2,652,500</u>	<u>2,652,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,657,200</u>	<u>\$ 1,224,500</u>	<u>\$ (1,432,700)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

PLAQUEMINE PARISH SHERIFF
Pineau-La-Plaque, Louisiana

Notes to Financial Statements

(ii) Summary of Significant Accounting Policies

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

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing all various property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, fines, costs, and bond forfeitures 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 Entity

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

PLAQUEMINES PARISH SHERIFF
SUITE-A-La-Beche, 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 No.1429, 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 district. 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, 1994. This fund is used to account for the construction, improvements, replacements and maintenance of the jail facility as well as other capital expenses and operations of the Sheriff's Office. The fund was liquidated during year ended June 30, 1999.

PLAQUEMINE PARISH SHERIFF
Pointe-a-la-Pêche, 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 except equal distribution and do not involve measurement of results of operations. The individual agency funds used by the sheriff for the year ended June 30, 1988 are as follows:

Civil Fund - To account for funds held in connection with civil suits, sheriff's sales, and judgments and payments of those collections to the sheriff's General Fund and other recipients in accordance with applicable law.

Tax Collector Fund - Article V, Section 17 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 payments of those collections to the sheriff's General Fund and other recipients in accordance with applicable law.

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

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.

FLAGSHIP POLICE SHERIFF
MORNOE-LA-BEATS, LOUISIANA

Notes to Financial Statements (Continued)

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. Depreciations, repairs, maintenance, etc., expenditures are not incurred by the Sheriff. Interest 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 not 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 measurement made, regardless of the measurement basis 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 become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All vehicle taxes and the related state revenue sharing are recorded in the year taxes are due and payable. All vehicle 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.

PLAQUEMINE PARISH SHERIFF
P.O. Box 112, Lake Charles, Louisiana

Notes to Financial Statements (Continued)

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

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 recorded as expenditures at the time purchased.

Other Financing Sources

General fund 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.

K. Adoption of GAOB Statement No. 34

Governmental Accounting Standards Board (GASB) issued Statement No. 34 entitled Accounting and Financial Reporting for Certain Investments and for Related Investments, Paris which became effective for periods beginning after June 15, 1997. The Sheriff first implemented this statement for the year ended June 30, 1998. This statement requires that certain investments be reported at fair value or amortized cost, if applicable definitions are met.

L. Budget and Budgetary Control

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.

FLAQUIMINE PARISH SHERIFF
Pointe-A-la-Picote, Louisiana

Notes to Financial Statements (Continued)

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.
- G. Cash, Interest-Bearing Deposits and Investments

Cash, interest-bearing deposits and investments include amounts in demand deposits, time deposits, and interest-bearing securities invested with the Louisiana Asset Management Fund (LAMP) which are stated at cost. An investment in the amount of \$2,297,000 at June 30, 2008 is deposited in LAMP, a local government investment pool. In accordance with State Constitution Section 189.405, the investment in LAMP is not categorized into the three risk categories provided by State Constitution Section 189.144 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest.

FLORIANINO PAJIC SHERIFF
VICTOR-A-La-Sache, Louisiana

Notes to Financial Statements (continued)

Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, subsidiaries, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 187 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. 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 principal offices in Louisiana.

8. Share/Item Interfund Transfers/Reversals

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

9. Revenue Anticipation Note

The Sheriff borrowed funds during the year ending June 30, 1998 in anticipation of ad valorem tax revenues. The Sheriff borrowed \$1,000,000 at 5.95 interest on November 21, 1997. This loan and the related interest of approximately \$23,718 was repaid in June of 1998; therefore, there is no liability at June 30, 1998.

10. 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. At June 30, 1998, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

11. Fund Balances

Reserved fund balances represent portions of fund equity not appropriate for expenditures incurred for debt service and prepaid expenses.

PLAQUEMINE PARISH SHERIFF
Pointe-A-La-Pêche, Louisiana

Notes to Financial Statements (Continued)

L. Expenditures

Expenditures 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.

M. 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.

N. Total Columns on Combined Statements - Overview

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

(c) Cash and Interest-Bearing Deposits

At June 30, 1998, the Sheriff has cash and interest-bearing deposits bank balances totaling \$671,445.

PLAQUEMINE PARISH SHERIFF
P.O. Box 2-La-Plaque, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances, must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (Bank balances) at June 30, 1998, are secured as follows:

Bank balance	\$1,225,275

Federal deposit insurance	\$ 513,218
Pledged securities (Category 3)	1,338,268

Total federal insurance and pledged securities	\$1,225,275

Pledged securities in Category 3 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

110 INVESTMENTS

The Sheriff had only one investment on which GASB Statement No. 31 applied. This investment was an investment in LAMP. GASB Statement No. 31 requires that investments that fall within the definition of said statement, be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's 1934 Act Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is also regulated by the Treasury of the State of Louisiana and fair value of the position in the pool is the same as the value of pool shares.

At June 30, 1998, the Sheriff's investment, at cost, is \$3,387,823. The amortized cost of this investment at June 30, 1998 is \$3,388,423. Because cost approximates amortized cost, the carrying value was not adjusted. Based upon the immaterial difference between cost and amortized cost, no restatement of prior periods was necessary at June 30, 1998.

PLAQUEMINE PARISH SHERIFF
PLAQUEMINE, LOUISIANA

Notes to Financial Statements (Continued)

14) Ad Valorem Taxes

The Sheriff is the official 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 actually 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 compensation and parish fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1998, tax referenced taxes applicable to the Sheriff's General Fund, were levied at the rate of 15.43 mills on property with assessed valuations totaling \$487,584,658.

Total tax enforcement taxes levied during 1998 were \$4,875,483. Taxes receivable in the General Fund as June 30, 1998 was \$24,513, and is included in due from governmental units and others.

15) Due From Other Governmental Units and Others

Accounts due from other governmental units at June 30, 1998, consist of the following:

Maintenance of prisoners - parish and state	\$ 81,314
Ad valorem taxes	14,414
Federal grants	9,569
Parish reimbursements for jail expenditures	51,317
Commissions on video poker	15,082
Commissions on bingo	13,708
Overhead	81,893
State grants	<u>3,283</u>
	\$280,577

PLANNING INCOME TAXICORP
Private-Not-Stock, Louisiana

Notes to Financial Statements (Continued)

16) Changes in General Fixed Assets

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

Balance, June 30, 1987	\$28,494,419
Additions	1,843,473
Reductions	<u>(288,133)</u>
Balance, June 30, 1988	\$29,450,759

Included in the balance at June 30, 1988 are assets purchased under capital lease in the amount of \$481,988.

17) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the Entity for the year ended June 30, 1988:

Bonds payable, June 30, 1987	\$5,888,800
BOND ISSUED	846,788
BOND RETIRED	<u>(2065,880)</u>
Bonds payable, June 30, 1988	\$4,569,708

Long-term debt at June 30, 1988 is comprised of the following:

\$5,000,000 1993 Certificates of Independence One is annual installments of \$125,000 to \$1,125,000, interest rates of 8.00 percent to 9.50 percent, full maturity at March, 2000.	\$5,000,000
\$481,988 Lease Purchase Agreement One is semi-annual installments of \$181,277, including interest; interest rate of 8.00 percent; full maturity at October, 2001; total amount to be financed is \$998,419, resulting in an unfinanced portion of \$416,431 at June 30, 1988; collateralized by forty-four vehicles.	<u>\$481,988</u>
Total	\$5,481,988

PLAQUEMINES PARISH SHERIFF
Police-A-La-Rochelle, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all debt outstanding as of June 30, 1988, including interest payments of \$285,488 are as follows:

1989	\$2,382,584
1990	1,448,325
1991	1,488,318
1992	1,327,784
1993	1,188,810
Total	\$6,735,821

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 Louisiana Revised Statute 11:1311 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 1143, Norco, LA 70058-1143.

Funding Policy. Plan members are required to contribute 2.7% of their annual covered salary and the Plaquemine Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 2.0% 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, 1988, 1991 and 1992 were \$218,127, \$482,582 and \$168,861, respectively.

40 Post-retirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for the seven retirees and similar benefits for 237 active employees are 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, 1992 the amount of retiree benefit expenditures less of participant contributions of \$25,700 approximated \$51,369.

SLACKTONS POLICE SHERIFF
POICIA-A-14-24444, LOUISIANA

Notes to Financial Statements (Continued)

(c) **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, general and auto liability and property hazards are handled by a self-insurance health plan which is explained in the following paragraphs. Workers' compensation risk is handled by purchasing commercial insurance. There have been no significant reductions in this insurance coverage during the current fiscal year, nor have settlements exceeded coverage for the past three years.

A. **Health care liability**

The Sheriff established a limited risk management program for group hospitalization insurance. The Sheriff hired Risk Management, Inc. as administrator for this program. This plan provides employee health benefits up to a maximum of \$1,000,000 per employee in a lifetime. The Sheriff purchases commercial insurance for individual claims in excess of \$50,000.

The General Fund of the Sheriff recognizes the assets, liabilities, revenues and expenditures of the group hospitalization insurance plan. The claims liability of \$150,000 reported in the fund at June 30, 1998, is based on the loss that is probable to have occurred at the date of the financial statements and the amount of the loss that can be reasonably estimated. The Sheriff currently does not discount its claims liabilities.

A reconciliation of changes in liabilities as they relate to the group health insurance plan is as follows:

	Balance at	Claims and	Benefits	Balance at
	beginning of	payments to	and	Fiscal
	1997-1998	the fund	end	Year-End
Group Hospitalization				
1997-1997	\$112,478	\$9,278	(79,500)	142,256
1997-1998	\$112,388	\$9,278	(94,000)	127,666

PLACEMENS PARISH SHERIFF
PO BOX 2-12-MORNO, Louisiana

Notes to Financial Statements (Continued)

Claims payable for group hospitalization of \$200,000 at June 30, 1998 was determined as follows:

1. Claims incurred prior to June 30, 1998 and paid subsequently		
a. June 30, 1998 claims payment checks held as of June 30, 1998		1 -
b. Paid as of August 31, 1998	44,320	
2. Claims incurred prior to June 30, 1998 but unpaid as of August 31, 1998	38,047	
3. Provision for claims incurred but not reported	49,781	
4. Specific reinsurance due to the Sheriff	...112,179	
Total claims payable	\$134,327	

The provision for claims incurred but not reported of \$49,781 was calculated utilizing historical information.

Claims payable has other components as described in part B of this note as well as in Note (11).

B. Auto Liability and Professional Liability

Effective November 1, 1994, the Sheriff established a self-insurance plan to assume EOR and finance its uninsured risk of loss which is administered by Gallagher Bassett Services. Under this plan, the Sheriff has a claims made policy with Coregis Insurance Company. The Sheriff is liable for claims up to \$25,000 per covered employee or dependent. The aggregate maximum that the Sheriff is liable for is \$88,000. The amount of liability recorded at June 30, 1998 is \$50,470, which is included in claims payable on the balance sheet. Also, the Sheriff has requested a receivable for amounts paid in excess of \$25,000 on the November, 1998 - October, 1997 policy. The receivable recorded at June 30, 1998 is \$(41,360) and is reflected as a component of claims payable on the balance sheet.

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

Notes to Financial Statements (Continued)

121) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to issuing notices and orders and due to prisoners follows:

	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Installation Bonds and Class Fund, Class Fund</u>	<u>Prison Domicile Fund</u>
Balance, June 30, 1987	\$ 575,000	\$ 25,875	\$100,740	\$ 145,280
			\$ 145,280	\$ 13,785
Additions	1,177,934	14,000,000	50,000	922,884
Reductions	<u>(2,000,015)</u>	<u>(24,000,075)</u>	<u>(38,244)</u>	<u>(253,588)</u>
			\$ 114,276	\$ 28,811
Balance, June 30, 1988	\$ 752,919	\$ 15,804,925	\$166,736	\$ 177,676

122) Litigation and Claims

As June 30, 1988, the Sheriff is involved in several lawsuits claiming damages. Except for one lawsuit, which is insured by the Sheriff's previous insurance carrier, all claims are covered by the self insured plan and are addressed in Note 124, part B.

An accrual of \$20,000 has been recorded for the lawsuit insured by a previous carrier that was referred to above. In addition, an amount of \$10,000 has been accrued for the estimated amount the Sheriff may be required to pay to settle all outstanding claims resulting from the insolvency of a previous insurance carrier. The total of \$30,000 is reflected as a component of claims payable on the balance sheet.

123) Noncompliance With Louisiana Local Government Budget Act

The following individual fund's actual expenditures were in excess of budgeted expenditures by more than five (5) percent as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Difference Variance</u>	<u>Percent</u>
General Fund:				
Expenditures	\$10,000,000	\$11,750,785	\$1,750,785	17.51%

FLAGSPRING PARISH SHERIFF
P.O. Box 244, Slidell, Louisiana

Notes to Financial Statements (Continued)

(10) 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 Flag Springs Parish Council. These expenditures are not included in the accompanying financial statements.

(11) Impact of Year 2000 on Computer Programs (continued)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's computer programs that have some sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or sweeps in similar normal business activities.

The Sheriff is utilizing external resources to identify and test the systems for Year 2000 compliance. To date, a preliminary assessment of the impact of this issue has not been completed. Consequently, management has not assessed the Year 2000 compliance expense and related potential effect on the Sheriff's earnings.

SUPPLEMENTAL INFORMATION

GENERAL FUND

The amount for resources irrevocably committed with governments which are not required to be accounted for in another fund.

PLAQUEMINES WATER DISTRICT
Pointe-A-La-Pauche, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1998 and 1997

	1998	1997
ASSETS		
Cash and interest-bearing deposits	\$ 285,700	\$ 227,248
Investments	2,287,422	2,489,766
Receivables:		
Due from other governmental units and others	266,270	209,487
Other	88,038	22,278
Prepaid insurance	222,528	248,085
Total assets	\$2,849,958	\$3,196,884
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 256,428	\$ 227,895
Claims payable	660,270	522,226
Deferred revenues	22,488	52,868
Due to employees	78,352	88,229
Total liabilities	\$1,027,538	\$891,418
Fund balance:		
Fund balance - reserved	295,720	227,454
Unreserved, undesignated	2,554,238	2,372,882
Total fund balance	\$2,850,438	\$2,600,336
Total liabilities and fund balance	\$2,877,976	\$2,491,754

FLAMMONG PAGES Sheriff
 Police & - La Bode, Louisiana
 General Fund

Statement of Expenses (Items Reported to Budget (GAAP Basis)
 Year Ended Aug. 31, 1998
 with Comparative Actual Amounts for Year Ended Aug. 31, 1997

	1998		Variance - Favorable - Unfavorable	1997 Actual
	Budget	Actual		
Current:				
Public Safety -				
Personnel services and related benefits:				
Sheriff's salary	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Deputies' salaries	4,700,000	4,750,000	50,000	4,610,000
Fringe and payroll taxes	600,000	600,000	0	595,000
Sheriff's expense allowance	5,000	5,000	-	5,000
Total personnel services and related benefits	5,750,000	5,800,000	50,000	5,655,000
Operating services:				
Road patrol/traffic insurance	700,000	680,000	20,000	680,000
Road patrol/traffic restaurant/vehicle, fee	700,000	700,000	0	680,000
TMA insurance	700,000	680,000	20,000	680,000
Auto insurance	200,000	200,000	0	190,000
Company liability insurance	200,000	200,000	0	190,000
Other liability insurance	200,000	200,000	0	190,000
Total operating services	3,200,000	3,140,000	60,000	3,000,000
Operations and maintenance:				
Auto fuel and oil	300,000	300,000	0	290,000
Auto maintenance	300,000	300,000	0	290,000
Capacity supplies, supplies, etc.	100,000	100,000	0	90,000
Office supplies and expenses	80,000	80,000	0	70,000
Reproduction expenses	50,000	50,000	0	40,000
Tax supplies/expenses	-	4,000	4,000	3,000
TMA insurance	-	1,000	1,000	0
Supplies expenses	-	4,000	4,000	3,000
Contracting services	5,000	5,000	0	4,000
Licenses, rentals and utilities	77,000	81,000	4,000	70,000
Utilities	100,000	100,000	0	90,000
Supplies	80,000	80,000	0	70,000
Advertising	50,000	50,000	0	40,000
July building expense	4,000	4,000	0	3,000
Telephone	100,000	100,000	0	90,000
Supplies	-	0	0	0
PV center funding and maintenance	200,000	200,000	0	190,000
Legal fees	40,000	40,000	0	30,000
Other professional fees	200,000	200,000	0	190,000
Contract, investigation expense	80,000	80,000	0	70,000
Equipment maintenance	70,000	70,000	0	60,000
Tires and computer maintenance	50,000	50,000	0	40,000
Miscellaneous	20,000	20,000	0	10,000
Membership dues	10,000	10,000	0	0
Insurance settlement	50,000	50,000	0	40,000
Other	20,000	20,000	0	10,000
Total operations and maintenance	3,000,000	3,100,000	100,000	2,800,000
Total	8,750,000	8,940,000	190,000	8,455,000

Total Items

**PLANNED PROGRESS 2024-25
 2024-25-2025, 2025-26
 General Fund**

**Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
 Year Ended June 30, 2025
 With Comparative Actual Amounts for Year Ended June 30, 2024**

	<u>2025</u>		variance / favorable (unfavorable)	<u>2024</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Other services				
Principal	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Interest	270,000	270,000	-	270,000
Total other services	<u>770,000</u>	<u>770,000</u>	<u>-</u>	<u>770,000</u>
Capital outlays				
Autos/vehicles	-	879,000	(879,000)	164,400
Equipment	150,000	141,000	(9,000)	82,400
Total capital outlays	<u>150,000</u>	<u>1,020,000</u>	<u>(879,000)</u>	<u>246,800</u>
Total expenditures	<u>\$1,320,000</u>	<u>\$1,790,000</u>	<u>\$470,000</u>	<u>\$1,016,800</u>

INTERNAL CONTROL, COMPLIANCE,

AND

OTHER RELEVANT INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

MEMPHIS, TENNESSEE

1. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
2. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
3. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

4. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
5. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
6. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

7. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
8. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

9. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
10. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

11. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
12. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

13. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
14. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

15. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102
16. KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMPHIS, TENNESSEE 38102

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

The Honourable IRVIN F. BIRGIE, JR.
Tennessee Public Sheriff
Building 2, Lee-Basher, Louisiana

We have audited the general purpose financial statements of Tennessee Public Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated October 23, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Tennessee Public Sheriff's general purpose financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings, questioned costs and management's corrective action plan as item 06-1. We also noted a certain immaterial instance of noncompliance that we have reported to management of Tennessee Public Sheriff in a separate letter dated October 23, 1998.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tennessee Public Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Tennessee Public Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described in the accompanying schedule of findings, questioned costs and management's corrective action plan as item 06-2.

MEMPHIS
MEMPHIS OFFICE OF
THE COMPTROLLER GENERAL
OF THE UNITED STATES
MEMPHIS, TENNESSEE 38102

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described in the accompanying schedule of findings, questioned costs and management's corrective action plan as item 22-2 is a material weakness. We also listed other matters involving the internal control over financial reporting that we have reported to the management of Diapermintz Parish Sherwin in a separate letter dated October 23, 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.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Defayette, Louisiana
October 23, 1998

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

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1000 BROADWAY, SUITE 1000
NEW YORK, NY 10018
PHONE: (212) 512-2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Irvin F. Mingo, Jr.
Plaquemine Parish Sheriff
P.O. Box 100, Bayou, Louisiana

Compliance

We have audited the compliance of the Plaquemine Parish Sheriff with the types of compliance requirements described in the U.S. Office of Management and Budget, OMB Circular A-133, Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1998. The Plaquemine Parish Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the Plaquemine Parish Sheriff's management. Our responsibility is to express an opinion on the Plaquemine Parish Sheriff's compliance based on our audit.

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

In our opinion, the Plaquemine Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1998.

PLAQUEMINE PARISH SHERIFF
IRVIN F. MINGO, JR., SHERIFF
1000 BROADWAY, SUITE 1000
NEW YORK, NY 10018
PHONE: (212) 512-2000

Internal control over compliance

The management of the Plaquemine Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the Plaquemine Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on major Federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-333.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Plaquemine Parish Sheriff's ability to administer a major Federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings, questioned cost, and management's corrective action plan as item 04-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, do not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described as item 04-2 in the accompanying schedule of findings, questioned costs, and management's corrective action plan, to be a material weakness.

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

K&A'er, Champagne, Haven & Rainey, LLC

Certified Public Accountants

Brown Bridge, Louisiana
October 23, 1999

**Flaquemin Parish Sheriff
Pointe-A-la-Peine, Louisiana**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 1990**

Federal Award/Pass Through Grantor Fiscal Year	Federal Award	Pass Through Entity Identifying Number	Expended To Date
United States Department of Justice - Passes through Louisiana Department on Law Enforcement and Administration of Criminal Justice:			
Universal Filing Identifying Filing?	14,770	90000000	1063,407
Other Pass	16,706	90000000	9,158
Local law enforcement truck lease	16,540	90000000	10,000
United States Department of Education - Passes through Louisiana Department of Education:			
Revenue's help and long term	14,784	20000000	1,210
Total			1083,675

Monies were federal grants.

The accounting policies used in preparing this schedule are the same as those used in preparing the audited financial statements. See Note (1) on page 8.

Plaquemine Parish Sheriff
Poincane-La-Plante, Louisiana

Schedule of Findings, Questioned Costs and
Management's Corrective Action Plan
Year Ended June 30, 1998

PART 1: Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements, and it was considered to be a material weakness.
3. Material noncompliance was disclosed.
4. A reportable condition in internal control over the major program was disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed a reportable condition over the Universal Hiring major program required to be reported under Section 502(a) of Circular A-133.
 7. The major program was:

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

Universal Hiring Nonminority Holdings
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 502(b) of Circular A-133 was \$250,000.
9. The auditors did not qualify as a low-risk auditor under Section 502 of Circular A-133.

(continued)

Plaquemine Parish Sheriff
POINTE-A-LA-PICHE, LOUISIANA

Schedule of Findings, Questioned Costs and
Management's Corrective Action Plan (Continued)
Year Ended June 30, 1998

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

98-1 Noncompliance with Louisiana Local Government Budget

Finding:

The Plaquemine Parish Sheriff did not comply with certain budget requirements set forth in Louisiana law relating to amended budgets. Louisiana Revised Statutes (LSA-R.S.) 28:1303-1314, 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.

The budget must be amended when total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more. (LSA-R.S. 28:1314 (A)(2)). The following fund had an unfavorable variance in expenditures of five percent or more:

	Budget	Actual	Variance	Percent
General Fund Expenditures	\$10,028,433	\$11,788,346	\$1,759,913	17.49%

Management's Corrective Action Plan:

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

98-2 Inadequate Segregation of Accounting Functions

Finding:

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

Management's Corrective Action Plan:

Management has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.

(Continued)

Magnolia Parish Sheriff
Pointe-a-la-Pêche, Louisiana

Schedule of Findings, Questioned Costs and
Management's Corrective Action Plan (Continued)
Year Ended June 30, 1988

Part III: Findings and questioned costs for Federal awards which include audit findings as defined in Section 8101 of Circular A-133:

Finding 84-3 described above applies to the U.S. Department of Justice-Universal Blind Program. There are no questioned costs related to this finding.

Part IV: Management Letter Items:

84-3 PROPERTY TAXES

Finding:

Property taxes should be sent in within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2088.

Management's Corrective Action Plan:

The situation has occurred because of the workload placed on one individual who handles these matters. We will increase our efforts to avoid this situation in the future.

84-4 GENERAL FUND

Finding:

All cash accounts should be reconciled on a monthly basis.

Management's Corrective Action Plan:

Due to varying workload at various times during the year there reasons for example the staff assigned to reconcile these accounts may have more pressing matters, and may delay. It is not a matter of policy to perform this function on a daily basis but on occasion delays are inevitable. I will attempt to provide staff with more assistance or redistribute workload in an effort to resolve this problem.

Magnuma Irish Sheriff
PO BOX 8-24-2486, Lodi, CA

Schedule of Findings, Questioned Costs and
Management's Corrective Action Plan (Continued)
Year Ended June 30, 1999

98-5 Agency Funds

Findings:

All bank accounts should be reconciled monthly. Also, the subsidiaries for each agency fund should be maintained and reconciled to the cash balance on a monthly basis.

Management's Corrective Action Plan:

We have addressed this matter since our last fiscal audit and have improved upon the situation. I acknowledge that we are still holding funds that cannot be assigned to a specific docket or person, however that amount is decreasing.

Plaquemine Parish Sheriff
Poincane-La-Roches, Louisiana

Summary Schedule of Prior Audit Findings
Year Ended June 30, 1998

The audit findings at June 30, 1997 were as follows:

Section I: Internal control and compliance material to the financial statements.

97-1 Insufficient Description of Duties

Findings:

The Plaquemine Parish Sheriff did not have adequate segregation of duties within the accounting system.

Status:

Unresolved. See Item 98-2

Section II: Internal control and compliance material to Federal Receipts:

There were no findings mentioned under this section at June 30, 1997.

Section III: Management Letter Items:

97-2 Property Taxes

Findings:

Property taxes should be settled within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2806.

Status:

Unresolved. See Item 98-3.

97-3 General Fund

Findings:

All bank accounts should be reconciled on a monthly basis.

Status:

Unresolved. See Item 98-4.

Magnuma Parish Sheriff
Pointe-a-la-Peine, Louisiana

Summary Schedule of Prior Audit Findings (Continued)
Was Ended June 30, 1966

BT-4 Agency Funds

Findings:

The subsidiaries for each agency fund should be maintained and reconciled to the cash balance on a monthly basis.

Status:

Unresolved. See Item BT-1

Findings:

All bank accounts should be reconciled on a monthly basis.

Status:

Unresolved. See Item BT-5.

BT-5 Inmate Fund

Findings:

When monies are deposited in inmates' accounts, the envelope used should be filled out completely to include the inmate's name, amount of deposit, date, jailer's name, and both the jailer's and inmate's signatures.

Status:

Resolved; no instances were noted at June 30, 1966.

Findings:

When envelopes are removed from the safe, money counted, entered into the computer, and deposit slips filled out, two people should count the money and sign the deposit slip.

Status:

Resolved; no instances were noted at June 30, 1966.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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MANAGEMENT LETTER

The Honorable Irwin F. Hingle, Jr.
Plaquemines Parish Sheriff
P.O. Box 100
Princeton, Louisiana

During our audit of the general purpose financial statements of the Plaquemines Parish Sheriff as of and for the year ended June 30, 1998, we noted certain areas in which improvements may be desirable.

- (1) Property taxes should be collected within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2082.
- (2) Regarding all agency funds, the following should be done:
 - a. all bank accounts should be reconciled monthly.
 - b. The subsidiaries for each fund should be maintained and reconciled to the cash balance monthly.
- (3) Regarding the General Fund, all cash accounts should be reconciled on a monthly basis.

We would like to express our appreciation to you and your office staff for the cooperation 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.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 23, 1998