

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO AND TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budgeted amounts are as originally adopted or as amended in accordance with the procedures outlined above.

Encumbrances. The Sheriff does not employ the encumbrance system of accounting.

Compensated absences. Employees of the St. Landry Parish Sheriff and Ex-Officio Tax Collector earn annual leave of 10 working days per year. Sick leave is earned at the rate of 2 days for each month worked.

Both unused annual and sick leave are forfeited at year-end, retirement or termination. Accordingly, no liability has been recorded at June 30, 1996.

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

(2) CASH

At June 30, 1996, the carrying amount of the St. Landry Parish Sheriff's deposits was \$466,738, and the bank balance was \$688,676. The bank balance was covered by federal depository insurance or by collateral held by the banks in the Sheriff's name. Cash on hand at June 30, 1996 was \$28,582.

(3) DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1996, are as follows:

<u>Fund/Account</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$8,068	
Civil Fund		\$789
Bond Fund		11,801
Tax Collector Account	5,993	
License Account		<u>1,471</u>
	<u>14,061</u>	<u>14,061</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(8) PENSION PLAN - (Continued)

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

Liability for: active members (8,759)	\$318,258,321
terminated members (1,352)	7,201,356
retirees and survivors (1,502)	<u>145,032,223</u>
 Total pension benefit obligation	 470,491,900
 Actuarial value of assets	 <u>421,381,226</u>
 Unfunded pension benefit obligation	 <u>49,110,674</u>
 Date of last actuarial valuation	 June 30, 1995

The actuarial cost method used is the Frozen Attained Age Normal Cost Method with the unfunded accrued liability frozen as of June 30, 1989, and amortized over 40 years. Under the Frozen Attained Age Normal Cost Method, actuarial gains and losses are spread over future normal costs.

Other. The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judge's secretary. The Sheriff is reimbursed for these payments.

(9) SELF INSURED GROUP INSURANCE

The St. Landry Parish Sheriff participates in a modified self insured group health insurance program. Under this program, the Sheriff is responsible for a covered individual's claims up to a maximum of \$25,000 per person per year. Claims in excess of this maximum are the liability of a private insurance company. The activities of the group health insurance program are accounted for in the General Fund. At June 30, 1996, the Sheriff's liability for outstanding claims was \$12,368. This amount was set up in accounts payable and represents claims that were being processed at June 30, but not paid until the following month.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996

	<u>CONTRABAND</u>		<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>			
Contraband money	\$2,500	\$1,719	\$(781)
Interest earned		66	66
<u>Total revenues</u>	<u>2,500</u>	<u>1,785</u>	<u>(715)</u>
<u>EXPENDITURES</u>			
Current operating			
Drug dog		1,000	(1,000)
Radio/telephone		556	(556)
Supplies	2,000	617	1,383
Miscellaneous		10	(10)
<u>Total current operating</u>	<u>2,000</u>	<u>2,183</u>	<u>(183)</u>
Capital outlay		582	(582)
<u>Total expenditures</u>	<u>2,000</u>	<u>2,765</u>	<u>(765)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>500</u>	(980)	<u>(1,480)</u>
<u>FUND BALANCE</u> , beginning of year		<u>3,496</u>	
<u>FUND BALANCE</u> , end of year		<u>2,516</u>	

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
BALANCE SHEETS
JUNE 30, 1996 AND 1995

	CONTRABAND FUND	
	JUNE 30, 1996	JUNE 30, 1995
<u>ASSETS</u>		
Cash	<u>\$2,516</u>	<u>\$3,496</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>FUND BALANCE</u>		
Unreserved and undesignated	<u>\$2,516</u>	<u>\$3,496</u>
<u>Total liabilities and fund balance</u>	<u>2,516</u>	<u>3,496</u>

SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The Contraband Fund is used to account for money and property seized during narcotic investigations in which convictions were later obtained. The money and property can only be used in an official capacity.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u>			
Current Operating			
Personal services			
Salaries	\$1,671,000	\$1,698,006	\$(27,006)
Sheriff's allowance	5,000	5,000	
Retirement contributions	72,500	69,597	2,903
Payroll taxes	39,500	34,543	4,957
Supplies			
Uniforms	12,000	14,373	(2,373)
Office expense and deputy supplies	158,000	160,499	(2,499)
Other			
Auto liability insurance	96,000	93,692	2,308
Deputy liability insurance	138,582	130,698	7,884
Hospitalization	260,000	231,378	28,622
Miscellaneous liability	12,500	10,172	2,328
Auto fuel and oil	119,000	108,098	10,902
Equipment repair and maintenance	92,000	95,874	(3,874)
Training of personnel	9,000	5,862	3,138
Telephone	45,000	45,158	(158)
Radio	5,000	4,575	425
Prisoner feeding	125,000	145,263	(20,263)
Prisoner transportation	5,000	3,481	1,519
Concession	35,000	46,504	(11,504)
Criminal investigation	7,500	23,341	(15,841)
Dues and subscriptions	8,500	7,331	1,169
Travel	4,000		4,000
Professional fees	15,000	18,395	(3,395)
Miscellaneous	4,700	3,392	1,308
<u>Total current operating</u>	<u>2,939,782</u>	<u>2,955,232</u>	<u>(15,450)</u>
Capital outlay			
Automobiles	25,000	11,736	13,264
Computer	12,000	2,872	9,128
Computer software	10,000	3,350	6,650
Deputy and office equipment		19,048	(19,048)
<u>Total capital outlay</u>	<u>47,000</u>	<u>37,006</u>	<u>9,994</u>
Debt service			
Interest on loan	15,000	10,223	4,777
<u>Total expenditures</u>	<u>3,001,782</u>	<u>3,002,461</u>	<u>(679)</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES</u>			
Current Operating			
Personal services			
Deputies' salaries	\$1,745,000	\$1,805,909	\$(60,909)
Sheriff's salary	57,000	57,500	(500)
Sheriff's allowance	7,000	5,750	1,250
Retirement contributions	130,500	93,836	36,664
Payroll taxes	51,000	40,702	10,298
Supplies			
Uniforms	14,200	14,539	(339)
Office expense and deputy supplies	168,000	152,255	15,745
Other			
Auto liability insurance	79,800	114,273	(34,473)
Deputy liability insurance	150,000	157,900	(7,900)
Hospitalization	277,500	288,912	(11,412)
Miscellaneous liability	12,500	4,476	8,024
Auto fuel and oil	105,000	130,055	(25,055)
Equipment repair and maintenance	87,000	80,633	6,367
Training of personnel	5,700	4,578	1,122
Telephone	43,000	46,905	(3,905)
Radio maintenance	14,000	14,692	(692)
Prisoner feeding	158,000	132,401	25,599
Prisoner transportation	5,000	3,581	1,419
Concession	35,000	47,287	(12,287)
Criminal investigation	19,000	7,510	11,490
Travel	4,000		4,000
Auto leases	10,000	13,867	(3,867)
Professional fees	63,000	62,626	374
Miscellaneous	28,700	23,610	5,090
<u>Total current operating</u>	<u>3,269,900</u>	<u>3,303,797</u>	<u>(33,897)</u>
Capital outlay			
Automobiles	43,000	29,762	13,238
Computer	25,000	11,325	13,675
Computer software	25,000	23,286	1,714
Deputy and office equipment		1,119	(1,119)
<u>Total capital outlay</u>	<u>93,000</u>	<u>65,492</u>	<u>27,508</u>
Debt service			
Interest on loan	15,000	17,743	(2,743)
<u>Total expenditures</u>	<u>3,377,900</u>	<u>3,387,032</u>	<u>(9,132)</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	<u>\$850,000</u>	<u>\$855,411</u>	<u>\$5,411</u>
Intergovernmental			
Salary reimbursement	30,000	33,976	3,976
State revenue sharing	258,257	258,546	289
State supplemental pay	125,000	124,107	(893)
Grants	<u>70,000</u>	<u>72,498</u>	<u>2,498</u>
<u>Total intergovernmental</u>	<u>483,257</u>	<u>489,127</u>	<u>5,870</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	215,000	197,300	(17,700)
Fines	87,000	76,991	(10,009)
Licenses	66,000	66,584	584
Video poker	200,000	202,126	2,126
Bond premiums		14,262	14,262
Court attendance	18,000	15,728	(2,272)
Court cost	120,000	118,778	(1,222)
Prisoners			
Feeding and maintenance	750,000	700,284	(49,716)
Transportation	<u>8,900</u>	<u>7,538</u>	<u>(1,362)</u>
<u>Total charges for services</u>	<u>1,464,900</u>	<u>1,399,591</u>	<u>(65,309)</u>
Miscellaneous			
Tax costs and notices	15,000	13,079	(1,921)
Interest	6,000	12,035	6,035
Concession	45,000	61,189	16,189
Sale of equipment	500	7,407	6,907
911 reimbursement		13,262	13,262
IRS refund		30,746	30,746
Miscellaneous	<u>25,000</u>	<u>38,275</u>	<u>13,275</u>
<u>Total miscellaneous</u>	<u>91,500</u>	<u>175,993</u>	<u>84,493</u>
<u>Total revenues</u>	<u>2,889,657</u>	<u>2,920,122</u>	<u>30,465</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	<u>\$850,000</u>	<u>\$881,405</u>	<u>\$31,405</u>
Intergovernmental			
Salary reimbursement	30,000	17,232	(12,768)
State revenue sharing	269,512	258,627	(10,885)
State supplemental pay	125,000	135,687	10,687
Grants	<u>95,410</u>	<u>110,558</u>	<u>15,148</u>
<u>Total intergovernmental</u>	<u>519,922</u>	<u>522,104</u>	<u>2,182</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	165,435	197,579	32,144
Fines	78,000	71,599	(6,401)
Licenses	65,000	66,313	1,313
Video poker	190,000	199,682	9,682
Bond premiums		16,133	16,133
Court attendance	13,000	12,176	(824)
Court cost	90,000	99,544	9,544
Prisoners			
Feeding and maintenance	750,000	647,124	(102,876)
Transportation	<u>8,900</u>	<u>5,606</u>	<u>(3,294)</u>
<u>Total charges for services</u>	<u>1,360,335</u>	<u>1,315,756</u>	<u>(44,579)</u>
Miscellaneous			
Tax costs and notices	33,000	58,015	25,015
Interest	6,000	8,209	2,209
Concession	45,000	63,149	18,149
Sale of equipment	500	1,500	1,000
911 reimbursement		767	767
Telephone commissions		30,415	30,415
Miscellaneous	<u>130,000</u>	<u>23,148</u>	<u>(106,852)</u>
<u>Total miscellaneous</u>	<u>214,500</u>	<u>185,203</u>	<u>(29,297)</u>
<u>Total revenues</u>	<u>2,944,757</u>	<u>2,904,468</u>	<u>(40,289)</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$850,000	\$855,411	\$5,411
Intergovernmental	483,257	489,127	5,870
Charges for services	1,464,900	1,399,591	(65,309)
Miscellaneous	<u>91,500</u>	<u>175,993</u>	<u>84,493</u>
<u>Total revenues</u>	<u>2,889,657</u>	<u>2,920,122</u>	<u>30,465</u>
<u>EXPENDITURES</u>			
Current operating	2,939,782	2,955,232	(15,450)
Capital outlay	47,000	37,006	9,994
Debt service	<u>15,000</u>	<u>10,223</u>	<u>4,777</u>
<u>Total expenditures</u>	<u>3,001,782</u>	<u>3,002,461</u>	<u>(679)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>(112,125)</u>	<u>(82,339)</u>	<u>29,786</u>
<u>FUND BALANCE</u> , beginning of year		<u>430,482</u>	
<u>FUND BALANCE</u> , end of year		<u>348,143</u>	

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Taxes	\$850,000	\$881,405	\$31,405
Intergovernmental	519,922	522,104	2,182
Charges for services	1,360,335	1,315,756	(44,579)
Miscellaneous	214,500	185,203	(29,297)
<u>Total revenues</u>	<u>2,944,757</u>	<u>2,904,468</u>	<u>(40,289)</u>
<u>EXPENDITURES</u>			
Current operating	3,269,900	3,303,797	(33,897)
Capital outlay	93,000	65,492	27,508
Debt service	15,000	17,743	(2,743)
<u>Total expenditures</u>	<u>3,377,900</u>	<u>3,387,032</u>	<u>(9,132)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>(433,143)</u>	<u>(482,564)</u>	<u>(49,421)</u>
<u>FUND BALANCE</u> , beginning of year		<u>348,143</u>	
<u>FUND BALANCE</u> , end of year		<u>(134,421)</u>	

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
BALANCE SHEETS
JUNE 30, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>		
Cash	\$3,955	\$228,968
Accounts receivable	158,947	151,384
Due from other funds	<u>8,068</u>	<u>50,537</u>
<u>Total assets</u>	<u>170,970</u>	<u>430,889</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$46,325	\$29,231
Payroll withholdings and payable	59,066	53,515
Note payable - current portion	<u>200,000</u>	<u>82,746</u>
<u>Total liabilities</u>	<u>305,391</u>	<u>82,746</u>
<u>FUND BALANCE</u>		
Unreserved and undesignated	(134,421)	<u>348,143</u>
<u>Total liabilities and fund balance</u>	<u>170,970</u>	<u>430,889</u>

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ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(10) POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

All of the St. Landry Parish Sheriff's retired employees, that elect to continue health care and life insurance benefits, are responsible for paying their own premiums. The Sheriff recognizes the cost of providing health benefits under the modified self-insurance group health insurance program. Under this program, the Sheriff is responsible for a covered retiree's claim up to a maximum of \$25,000 per person, per year. The Sheriff's contributions to the self insurance fund are financed on a pay-as-you-go basis. For the fiscal year ended, June 30, 1996, the total cost of providing health benefits for approximately 109 employees (active and retired) was \$288,912. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

(11) OPERATING LEASES

The Sheriff leases two vehicles under a noncancelable operating lease. The rental expense for the vehicles was \$13,867 for the year ended June 30, 1996. Future minimum rental payments required under operating leases that have an initial or remaining noncancelable lease terms in excess of one year, as of June 30, 1996 are as follows:

<u>June 30,</u>	
1997	\$12,839
1998	6,167

(12) EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Jail maintenance expenses of the Sheriff's office are paid by the St. Landry Parish Police Jury and are not included in the accompanying financial statements.

(13) AMOUNTS PAID TO THE SHERIFF

The St. Landry Parish Sheriff receives a salary and an allowance, both of which are prescribed by Louisiana statutes.

(14) STATE GRANTS

The St. Landry Parish Sheriff received state financial assistance for the year ended June 30, 1996 in the amount of \$46,438.

(15) SUBSEQUENT EVENTS

The St. Landry Parish Sheriff received approval from the State Bond Commission on June 20, 1996 to incur debt and borrow an amount not to exceed \$600,000 to be repaid on or before June 30, 1997. On July 12, 1996, the Sheriff borrowed \$150,000 from American Bank at an interest rate of 8.25 percent and maturity date of September 10, 1996. On August 14, 1996, the Sheriff borrowed \$100,000 from American Bank at an interest rate of 8.25 percent and maturity date of September 30, 1996.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
 OPELOUSAS, LOUISIANA
 AGENCY FUND TYPES
 COMBINING BALANCE SHEETS
 JUNE 30, 1996

		<u>CIVIL FUND</u>	<u>BOND FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>PRISONERS' MONEY FUND</u>	<u>DRUG SEIZURE FUND</u>	<u>TOTALS</u>
		<u>JUNE 30, 1996</u>	<u>JUNE 30, 1996</u>	<u>ACCOUNT</u> <u>JUNE 30, 1996</u>	<u>JUNE 30, 1996</u>	<u>JUNE 30, 1996</u>	<u>1996</u>
<u>ASSETS</u>							
Cash		\$31,762	\$161,571	\$217,255	\$3,289	\$22,871	\$460,267
Due from others		160	160	79,858			80,018
Due from General Fund				5,993			5,993
<u>Total assets</u>		<u>31,762</u>	<u>161,731</u>	<u>303,106</u>	<u>3,289</u>	<u>22,871</u>	<u>546,278</u>
<u>LIABILITIES</u>							
Suits held in escrow		\$29,576					\$29,576
Due to General Fund		789	\$11,801	\$1,471			14,061
Cash bonds payable			37,479				37,479
Due to governmental agencies and others		1,397	105,205	\$51,317		\$22,871	202,838
Partial court costs payable			7,246	22,048			7,246
Taxes paid under protest				204,003			204,003
Deferred taxes - automobile dealerships				47,786			47,786
Due to prisoners					\$3,289		3,289
<u>Total liabilities</u>		<u>31,762</u>	<u>161,731</u>	<u>303,106</u>	<u>3,289</u>	<u>22,871</u>	<u>546,278</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(8) PENSION PLAN - (Continued)

All sheriffs and full-time deputies who are found to be physically fit, who earn at least \$400 per month are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent of the final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after the age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Sheriff's total payroll in fiscal year 1996 was \$1,863,409, and the payroll covered by the system was approximately \$1,549,479. The contribution requirements and the contributions actually made for the fiscal year were as follows:

<u>Fiscal Year 1996</u>	<u>Amount</u>	<u>Percent of Covered Payroll</u>
Employer	\$92,921	6.0%
Employee	\$134,825	8.7%

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(4) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>7/1/95</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/96</u>
Land	\$98,500			\$98,500
Building	100,376			100,376
Equipment	<u>605,274</u>	<u>\$66,074</u>	<u>\$18,799</u>	<u>652,549</u>
	<u>804,150</u>	<u>66,074</u>	<u>18,799</u>	<u>851,425</u>

(5) NOTE PAYABLE

On April 12, 1996, the St. Landry Parish Sheriff borrowed \$200,000 from American Bank at an interest rate of 8.25 percent and maturity date of September 30, 1996. Interest was paid through June 30, 1996. Anticipated revenues of the Sheriff's Department were pledged as collateral.

(6) AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the St. Landry Parish Assessor in October and are actually billed to taxpayers in October or November. Billed taxes become delinquent on January 1 of the following year. The St. Landry Parish Sheriff and Ex-Officio Tax Collector bills, collects, and distributes the property taxes for the taxing districts of the parish using the assessed values determined by the St. Landry Parish Assessor.

(7) DEFICITS - IN INDIVIDUAL FUNDS

The General Fund has a deficit fund balance of \$134,421 at June 30, 1996.

(8) PENSION PLAN

General. Substantially all employees of the Sheriff's office are members of the Louisiana Sheriffs' Pension and Relief Fund (System), a multiple-employer cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Based on the criteria described above, the St. Landry Parish Sheriff and Ex-Officio Tax Collector is not a component unit of the St. Landry Parish Police Jury due to the following:

1. The Sheriff is an independently elected official.
2. The Sheriff is not fiscally dependent on the police jury.
3. The reporting entity's financial statements are not misleading.

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

As the chief law enforcement officer of the parish, the Sheriff has the responsibility of enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, 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 the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, fines, costs, and bond forfeitures imposed by the district court.

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

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

REVENUES	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	(MEMORANDUM ONLY)	
					VARIANCE FAVORABLE (UNFAVORABLE)	VARIANCE FAVORABLE (UNFAVORABLE)
Taxes	\$850,000	\$881,405			\$881,405	\$855,411
Intergovernmental	519,922	522,104			522,104	489,127
Charges for services	1,360,335	1,315,756	\$2,500	\$1,719	1,315,756	1,399,591
Contraband money					1,719	920
Contraband property						100
Miscellaneous	<u>214,500</u>	<u>185,203</u>	<u>66</u>	<u>66</u>	<u>185,269</u>	<u>176,343</u>
Total revenues	<u>2,944,757</u>	<u>2,904,468</u>	<u>2,500</u>	<u>1,785</u>	<u>2,906,253</u>	<u>2,921,492</u>
<u>EXPENDITURES</u>						
Current operating	3,269,900	3,303,797	2,000	2,183	3,305,980	2,964,593
Capital outlay	93,000	65,492		582	66,074	48,354
Debt service	<u>15,000</u>	<u>17,743</u>			<u>17,743</u>	<u>10,223</u>
Total expenditures	<u>3,377,900</u>	<u>3,387,032</u>	<u>2,000</u>	<u>2,765</u>	<u>3,389,797</u>	<u>3,023,170</u>
<u>EXCESS (DEFICIENCY) OF</u>						
<u>REVENUES OVER (UNDER)</u>						
<u>EXPENDITURES</u>						
	<u>(433,143)</u>	<u>(482,564)</u>	<u>500</u>	<u>(980)</u>	<u>(483,544)</u>	<u>(101,678)</u>
<u>FUND BALANCE, beginning</u>						
of year		<u>348,143</u>		<u>3,496</u>	<u>351,639</u>	<u>453,317</u>
<u>FUND BALANCE, end of year</u>		<u>(134,421)</u>		<u>2,516</u>	<u>(131,905)</u>	<u>351,639</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1996

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(Memorandum Only)</u> <u>JUNE 30,</u> <u>1996</u>	<u>JUNE 30,</u> <u>1995</u>
<u>REVENUES</u>				
Taxes	\$881,405		\$881,405	\$855,411
Intergovernmental	522,104		522,104	489,127
Charges for services	1,315,756		1,315,756	1,399,591
Contraband money		\$1,719	1,719	920
Contraband property				100
Miscellaneous	<u>185,203</u>	<u>66</u>	<u>185,269</u>	<u>176,343</u>
<u>Total revenues</u>	<u>2,904,468</u>	<u>1,785</u>	<u>2,906,253</u>	<u>2,921,492</u>
<u>EXPENDITURES</u>				
Current operating	3,303,797	2,183	3,305,980	2,964,593
Capital outlay	65,492	582	66,074	48,354
Debt service	<u>17,743</u>		<u>17,743</u>	<u>10,223</u>
<u>Total expenditures</u>	<u>3,387,032</u>	<u>2,765</u>	<u>3,389,797</u>	<u>3,023,170</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(482,564)	(980)	(483,544)	(101,678)
<u>FUND BALANCE, beginning of year</u>	<u>348,143</u>	<u>3,496</u>	<u>351,639</u>	<u>453,317</u>
<u>FUND BALANCE, end of year</u>	<u>(134,421)</u>	<u>2,516</u>	<u>(131,905)</u>	<u>351,639</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR

OPELOUSAS, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1996

ASSETS	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE		ACCOUNT GROUP		TOTALS	
	GENERAL	SPECIAL	AGENCY	GENERAL	FIXED	ASSETS	(Memorandum Only)	
		REVENUE					JUNE 30, 1996	JUNE 30, 1995
Cash	\$3,955	\$2,516	\$460,267			\$466,738	\$858,567	
Accounts receivable	158,947					158,947	151,384	
Due from other funds	8,068		5,993			14,061	50,537	
Due from others			80,018			80,018	17,559	
Land					\$98,500	98,500	98,500	
Buildings					100,376	100,376	100,376	
Equipment					652,549	652,549	605,274	
<u>Total assets</u>	<u>170,970</u>	<u>2,516</u>	<u>546,278</u>		<u>851,425</u>	<u>1,571,189</u>	<u>1,882,197</u>	

LIABILITIES AND FUND EQUITY

Accounts payable	\$46,325				\$46,325	\$29,231
Payroll tax withheld and payable	59,066				59,066	53,515
Note payable - current portion	200,000				200,000	
Partial court costs payable			\$7,246		7,246	13,503
Due to General Fund			14,061		14,061	50,537
Suits held in escrow			29,576		29,576	27,128
Cash bonds payable			37,479		37,479	32,430
Due to governmental agencies and others			202,838		202,838	338,303
Taxes paid under protest			204,003		204,003	137,173
Deferred taxes - automobile dealerships			47,786		47,786	42,020
Due to prisoners			3,289		3,289	2,568
<u>Total liabilities</u>	<u>305,391</u>	<u>-0-</u>	<u>546,278</u>		<u>-0-</u>	<u>726,408</u>
<u>FUND EQUITY</u>						
Investment in general fixed assets					\$851,425	804,150
Fund balance						
Unreserved and undesignated	(134,421)	\$2,516			(131,905)	351,639
<u>Total fund equity</u>	<u>(134,421)</u>	<u>2,516</u>	<u>-0-</u>		<u>851,425</u>	<u>1,155,789</u>
<u>Total liabilities and fund equity</u>	<u>170,970</u>	<u>2,516</u>	<u>546,278</u>		<u>1,571,189</u>	<u>1,882,197</u>

The accompanying notes are an integral part of these statements.

The Honorable Howard Zerangue,
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 2

In accordance with Government Auditing Standards, we have also issued a report dated September 3, 1996, on our consideration of the St. Landry Parish Sheriff and Ex-Officio Tax Collector's internal control structure and a report dated September 3, 1996 on its compliance with laws and regulations.

John S. Dowling & Company

Opelousas, Louisiana
September 3, 1996

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INDEPENDENT AUDITOR'S REPORT

The Honorable Howard Zerangue,
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the 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 Circular A-128, "Audits of State and Local Governments." 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements for the years ended June 30, 1996 and 1995, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector. 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 Honorable Howard Zerangue
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 3

Bond Fund Deposits

We noted during the course of the audit that deposits for the Bond Fund are not being deposited timely. Monies received should be deposited in the bank the same day as collected.

John S. Dowling & Company

Opelousas, Louisiana
September 3, 1996

The Honorable Howard Zerangue
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 2

The following is an immaterial instance of noncompliance with laws and regulations and should be corrected as noted below:

The Special Revenue Fund's budget was not amended. LA RS 39:1309 states that a budget shall be amended when actual revenues are less than budgeted revenues by 5 percent or more and actual expenditures exceed budgeted expenditures by 5 percent or more. Actual revenues are less than budgeted revenues by 28.60 percent and actual expenditures exceeded budgeted expenditures by 27.67 percent.

The following are suggestions for improving your system:

Surety Bonds

We recommend that any employees collecting ad valorem taxes be bonded for \$200,000. Laura Balthazar, Donald Fruge, Carol Zerangue and Sandra Venable should be bonded for \$100,000 each. REPEAT COMMENT

Civil Fees

Deposits of civil fees in the General Fund should have some type of backup in order to provide a trail. This procedure was not consistently performed for the entire fiscal year. REPEAT COMMENT

Miscellaneous Fees (IDs, fingerprints, handgun permits, accident reports, bar cards, etc.)

Money collected for miscellaneous fees is not deposited on a timely basis. We noted during the course of the audit that such funds are held for several weeks before being transmitted to the bookkeeper for deposit. We recommend that the money be sent to the bookkeeper twice a week for deposit. REPEAT COMMENT

Petty Cash - Tax Account

Petty cash for the individual assisting the tax collector is placed in an unlocked bank bag and stored in the unlocked vault during the nonpeak season. Employees entering the vault for supplies, journals, etc. have access to the cash. We recommend that all money be placed in a locked box during the day and that access to the key be limited to the deputy in charge.

RECEIVED
LEGISLATIVE AUDITOR

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The Honorable Howard Zerangue
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996.

In planning and performing our audit of the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, for the year ended June 30, 1996, we considered its internal control structure 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 structure.

However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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.

The tax account money is not being deposited properly and timely.

Financial statements are prepared only at the end of the fiscal year for the tax account and the General Fund.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions listed above are material weaknesses.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
STATEMENTS OF GENERAL FIXED ASSETS
JUNE 30, 1996 AND 1995

	<u>JUNE 30,</u> <u>1996</u>	<u>JUNE 30,</u> <u>1995</u>
<u>GENERAL FIXED ASSETS AT COST</u>		
Land	\$98,500	\$98,500
Building	100,376	100,376
Equipment	<u>652,549</u>	<u>605,274</u>
<u>Total general fixed assets</u>	<u>851,425</u>	<u>804,150</u>
<u>INVESTMENT IN GENERAL FIXED ASSETS FROM</u>		
General Fund	\$827,215	\$780,522
Contraband	<u>24,210</u>	<u>23,628</u>
<u>Total investment in general fixed assets</u>	<u>851,425</u>	<u>804,150</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1996

NOTE 1 - GENERAL

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the St. Landry Parish Sheriff and Ex-Officio Tax Collector. The Sheriff's reporting entity is defined in Note 1 to the general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

The total amount of the federal financial assistance revenue is recorded in the General Fund as intergovernmental revenues.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 1996

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>AWARD TYPE</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
Indirect assistance					
United States Department of Justice - Louisiana Commission on Law Enforcement and Administration of Criminal Justice	Drug Control and System Improvement - Formula Grant	16.579	Reimbursement	\$42,025	\$42,025
National Highway Traffic Safety Administration - Louisiana Highway Safety Commission	Juvenile Justice and Delinquency Prevention	16.540	Reimbursement	9,953	9,953
United States Department of Education - Louisiana Department of Education	State and Community Highway Safety	20.600	Reimbursement	2,592	2,592
	Safe and Drug Free Schools	84.186A	Reimbursement	<u>9,550</u>	<u>9,550</u>
				<u>64,120</u>	<u>64,120</u>

The programs listed above are nonmajor.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

Governmental funds

General Fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff and is used to account 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 commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than specific assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary funds

Agency Funds. Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies and litigants in suits, 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.

Basis of accounting. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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 timing of the measurements made, regardless of the measurement focus applied.

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
 FINANCIAL ASSISTANCE

The Honorable Howard Zerangue,
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996. These general purpose financial statements are the responsibility of the St. Landry Parish Sheriff and Ex-Officio Tax Collector's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

John S. Dowling & Company

Opelousas, Louisiana
 September 3, 1996

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

The Honorable Howard Zerangue
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996.

In connection with our audit of the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector 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 Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the St. Landry Parish Sheriff and Ex-Officio Tax Collector's compliance with these requirements. Accordingly, we do not express such an opinion.

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

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

John S. Dowling & Company

Opelousas, Louisiana
 September 3, 1996

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

The Honorable Howard Zerangue
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996.

We have applied procedures to test compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-free Workplace Act, and administrative requirements.

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the St. Landry Parish Sheriff and Ex-Officio Tax Collector, had not complied, in all material respects, with those requirements.

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

John S. Dowling & Company

Opelousas, Louisiana
 September 3, 1996

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

The Honorable Howard Zerangue
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted a certain immaterial instance of noncompliance that we have reported to the management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector in a separate letter dated September 3, 1996.

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

John S. Dowling & Company

Opelousas, Louisiana
 September 3, 1996

The Honorable Howard Zerangue,
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 3

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

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 constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

John S. Dowling & Company

Opelousas, Louisiana
September 3, 1996

The Honorable Howard Zerangue,
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 2

accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

Administrative Controls

General

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

Specific

- Types of services allowed or not allowed
- Eligibility
- Matching
- Reporting
- Special requirements

Claims for Advances and Reimbursements
Amounts Claimed or Used for Matching

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

During the year ended June 30, 1996, the St. Landry Parish Sheriff and Ex-Officio Tax Collector had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- Drug Control and System Improvement Program
- Juvenile Justice and Delinquency Prevention
- State and Community Highway Safety
- Safe and Drug Free Schools

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

The Honorable Howard Zerangue,
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996.

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

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 3, 1996.

The management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in

The Honorable Howard Zerangue,
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 3

Condition:

Financial statements are prepared only at the end of the fiscal year for the tax account and the General Fund.

Criteria:

In order to properly monitor the Sheriff's accounts, financial statements should be prepared quarterly.

Effect:

Errors and misclassifications are discovered and corrected only at the end of the fiscal year. The status of the Sheriff's General Fund's fund balance is determined only at year-end when all adjustments are made.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector in a separate letter dated September 3, 1996.

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

John S. Dowling & Company

Opelousas, Louisiana
September 3, 1996

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1995

	<u>CONTRABAND</u> <u>FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Contraband money		\$920	
Contraband property		100	
Interest earned		350	
<u>Total revenues</u>	<u>\$2,500</u>	<u>1,370</u>	<u>\$(1,130)</u>
<u>EXPENDITURES</u>			
Current operating			
Drug dog		4,500	
Equipment repair and maintenance		1,527	
Supplies		1,449	
Car rental		549	
Deputy training		1,050	
Miscellaneous		286	
<u>Total current operating</u>	<u>15,000</u>	<u>9,361</u>	<u>5,639</u>
Capital outlay	<u>7,000</u>	<u>11,348</u>	<u>(4,348)</u>
<u>Total expenditures</u>	<u>22,000</u>	<u>20,709</u>	<u>1,291</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>(19,500)</u>	<u>(19,339)</u>	<u>161</u>
<u>FUND BALANCE</u> , beginning of year		<u>22,835</u>	
<u>FUND BALANCE</u> , end of year		<u>3,496</u>	

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

The Honorable Howard Zerangue,
 Sheriff and Ex-Officio Tax Collector
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 3, 1996.

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

The management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector 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 nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

The Civil Fund is used to account for the collections and subsequent payments to the appropriate parties of the proceeds resulting from civil suits, Sheriff's sales, and garnishments.

The Bond Fund is used to account for the collections of bonds, fines, and court costs, and payments of these collections to the appropriate parties in accordance with applicable laws.

The Tax Collector Fund accounts for the collection and distribution of state and parish taxes and fees.

The Prisoners' Money Fund accounts for money held for prisoners in the St. Landry Parish Jail.

The Drug Seizure Fund accounts for money seized by the Drug Task Force. After judgment is rendered, the money is disbursed according to the judge's orders.

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for fixed assets.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1995

<u>ALL AGENCY FUNDS</u>	<u>BALANCE</u> <u>JULY 1,</u> <u>1994</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1995</u>
<u>ASSETS</u>				
Cash	\$329,038	\$17,396,646	\$17,099,581	\$626,103
Due from others	<u>96,443</u>	<u>8,045</u>	<u>86,929</u>	<u>17,559</u>
<u>Total assets</u>	<u>425,481</u>	<u>17,404,691</u>	<u>17,186,510</u>	<u>643,662</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$12,438	\$14,690		\$27,128
Due to General Fund	31,054	38,809	\$19,326	50,537
Cash bonds payable	21,730	17,400	6,700	32,430
Due to governmental agencies and others	218,945	240,395	121,037	338,303
Taxes paid under protest	83,985	53,188		137,173
Partial court costs payable	10,277	26,105	22,879	13,503
Deferred taxes - automobile dealerships	44,978	80,567	83,525	42,020
Due to prisoners	<u>2,074</u>	<u>43,857</u>	<u>43,363</u>	<u>2,568</u>
<u>Total liabilities</u>	<u>425,481</u>	<u>515,011</u>	<u>296,830</u>	<u>643,662</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$626,103	\$18,672,501	\$18,838,337	\$460,267
Due from others	17,559	111,173	48,714	80,018
Due from General Fund	_____	5,993	_____	5,993
<u>Total assets</u>	<u>643,662</u>	<u>18,789,667</u>	<u>18,887,051</u>	<u>546,278</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$27,128	\$3,042	\$594	\$29,576
Due to General Fund	50,537	68,455	104,931	14,061
Cash bonds payable	32,430	9,299	4,250	37,479
Due to governmental agencies and others	338,303	538,034	673,499	202,838
Taxes paid under protest	137,173	66,830		204,003
Partial court costs payable	13,503	4,000	10,257	7,246
Deferred taxes - automobile dealerships	42,020	96,856	91,090	47,786
Due to prisoners	2,568	77,598	76,877	3,289
<u>Total liabilities</u>	<u>643,662</u>	<u>864,114</u>	<u>961,498</u>	<u>546,278</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	BALANCE JULY 1, <u>1995</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1996</u>
<u>DRUG SEIZURE FUND</u>				
<u>ASSETS</u>				
Cash	<u>-0-</u>	<u>\$22,871</u>	<u>-0-</u>	<u>\$22,871</u>
<u>LIABILITIES</u>				
Due to governmental agencies and others	<u>-0-</u>	<u>\$22,871</u>	<u>-0-</u>	<u>\$22,871</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>PRISONERS' MONEY FUND</u>				
<u>ASSETS</u>				
Cash	\$ <u>2,568</u>	\$ <u>77,598</u>	\$ <u>76,877</u>	\$ <u>3,289</u>
<u>LIABILITIES</u>				
Due to prisoners	\$ <u>2,568</u>	\$ <u>77,598</u>	\$ <u>76,877</u>	\$ <u>3,289</u>
	<u>BALANCE</u> <u>JULY 1,</u> <u>1994</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1995</u>
<u>ASSETS</u>				
Cash	\$ <u>2,074</u>	\$ <u>43,857</u>	\$ <u>43,363</u>	\$ <u>2,568</u>
<u>LIABILITIES</u>				
Due to prisoners	\$ <u>2,074</u>	\$ <u>43,857</u>	\$ <u>43,363</u>	\$ <u>2,568</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>LICENSE ACCOUNT</u>				
<u>ASSETS</u>				
Cash	\$ <u>15,867</u>	\$ <u>466,520</u>	\$ <u>458,868</u>	\$ <u>23,519</u>
<u>LIABILITIES</u>				
Due to General Fund	\$2,955	\$16,087	\$17,571	\$1,471
Due to governmental agencies and others	<u>12,912</u>	<u>110,416</u>	<u>101,280</u>	<u>22,048</u>
<u>Total liabilities</u>	<u>15,867</u>	<u>126,503</u>	<u>118,851</u>	<u>23,519</u>

	<u>BALANCE</u> <u>JULY 1,</u> <u>1994</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1995</u>
<u>ASSETS</u>				
Cash	\$ <u>19,942</u>	\$ <u>453,495</u>	\$ <u>457,570</u>	\$ <u>15,867</u>
<u>LIABILITIES</u>				
Due to General Fund	\$2,979	\$2,966	\$2,990	\$2,955
Due to governmental agencies and others	<u>16,963</u>	<u>16,830</u>	<u>20,881</u>	<u>12,912</u>
<u>Total liabilities</u>	<u>19,942</u>	<u>19,796</u>	<u>23,871</u>	<u>15,867</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>TAX COLLECTOR ACCOUNT</u>				
<u>ASSETS</u>				
Cash	\$405,841	\$15,606,087	\$15,794,673	\$217,255
Due from others	15,847	110,434	46,423	79,858
Due from General Fund	_____	5,993	_____	5,993
<u>Total assets</u>	<u>421,688</u>	<u>15,722,514</u>	<u>15,841,096</u>	<u>303,106</u>
<u>LIABILITIES</u>				
Due to General Fund	\$31,149		\$31,149	
Due to governmental agencies and others	211,346	\$3,831	163,860	\$51,317
Taxes paid under protest	137,173	66,830		204,003
Deferred taxes - automobile dealerships	42,020	96,856	91,090	47,786
<u>Total liabilities</u>	<u>421,688</u>	<u>167,517</u>	<u>286,099</u>	<u>303,106</u>
	<u>BALANCE</u> <u>JULY 1,</u> <u>1994</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1995</u>
<u>ASSETS</u>				
Cash	\$156,571	\$14,517,563	\$14,268,293	\$405,841
Due from others	96,443	6,333	86,929	15,847
<u>Total assets</u>	<u>253,014</u>	<u>14,523,896</u>	<u>14,355,222</u>	<u>421,688</u>
<u>LIABILITIES</u>				
Due to General Fund	\$15,969	\$16,550	\$1,370	\$31,149
Due to governmental agencies and others	108,082	109,251	5,987	211,346
Taxes paid under protest	83,985	53,188		137,173
Deferred taxes - automobile dealerships	44,978	80,567	83,525	42,020
<u>Total liabilities</u>	<u>253,014</u>	<u>259,556</u>	<u>90,882</u>	<u>421,688</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

<u>BOND FUND</u>	BALANCE JULY 1, <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1996</u>
<u>ASSETS</u>				
Cash	\$171,721	\$1,891,296	\$1,901,446	\$161,571
Due from others	<u>1,712</u>	<u>739</u>	<u>2,291</u>	<u>160</u>
<u>Total assets</u>	<u>173,433</u>	<u>1,892,035</u>	<u>1,903,737</u>	<u>161,731</u>
<u>LIABILITIES</u>				
Cash bonds payable	\$32,430	\$9,299	\$4,250	\$37,479
Due to General Fund	13,455	52,092	53,746	11,801
Due to governmental agencies and others	114,045	399,482	408,322	105,205
Partial court costs payable	<u>13,503</u>	<u>4,000</u>	<u>10,257</u>	<u>7,246</u>
<u>Total liabilities</u>	<u>173,433</u>	<u>464,873</u>	<u>476,575</u>	<u>161,731</u>
	BALANCE JULY 1, <u>1994</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1995</u>
<u>ASSETS</u>				
Cash	\$137,711	\$1,792,294	\$1,758,284	\$171,721
Due from others	<u> </u>	<u>1,712</u>	<u> </u>	<u>1,712</u>
<u>Total assets</u>	<u>137,711</u>	<u>1,794,006</u>	<u>1,758,284</u>	<u>173,433</u>
<u>LIABILITIES</u>				
Cash bonds payable	\$21,730	\$17,400	\$6,700	\$32,430
Due to General Fund	11,804	16,201	14,550	13,455
Due to governmental agencies and others	93,900	114,314	94,169	114,045
Partial court costs payable	<u>10,277</u>	<u>26,105</u>	<u>22,879</u>	<u>13,503</u>
<u>Total liabilities</u>	<u>137,711</u>	<u>174,020</u>	<u>138,298</u>	<u>173,433</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEARS ENDED JUNE 30, 1996 AND 1995

<u>CIVIL FUND</u>	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>ASSETS</u>				
Cash	\$ <u>30,106</u>	\$ <u>608,129</u>	\$ <u>606,473</u>	\$ <u>31,762</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$27,128	\$3,042	\$594	\$29,576
Due to General Fund	2,978	276	2,465	789
Due to governmental agencies and others	_____	1,434	37	1,397
<u>Total liabilities</u>	<u>30,106</u>	<u>4,752</u>	<u>3,096</u>	<u>31,762</u>
<u>ASSETS</u>				
Cash	\$ <u>12,740</u>	\$ <u>589,437</u>	\$ <u>572,071</u>	\$ <u>30,106</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$12,438	\$14,690		\$27,128
Due to General Fund	302	3,092	\$416	2,978
<u>Total liabilities</u>	<u>12,740</u>	<u>17,782</u>	<u>416</u>	<u>30,106</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING BALANCE SHEETS
JUNE 30, 1995

		<u>CIVIL FUND</u>	<u>BOND FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>PRISONERS'</u>	<u>TOTALS</u>
		<u>JUNE 30,</u>	<u>JUNE 30,</u>	<u>ACCOUNT</u>	<u>MONEY FUND</u>	<u>1995</u>
		<u>1995</u>	<u>1995</u>	<u>JUNE 30,</u>	<u>JUNE 30,</u>	<u>1995</u>
				<u>1995</u>	<u>1995</u>	
				<u>LICENSE</u>		
				<u>ACCOUNT</u>		
				<u>JUNE 30,</u>		
				<u>1995</u>		
<u>ASSETS</u>						
Cash		\$30,106	\$171,721	\$405,841	\$2,568	\$626,103
Due from others		<u>1,712</u>	<u>1,712</u>	<u>15,847</u>	<u>17,559</u>	<u>17,559</u>
		<u>30,106</u>	<u>173,433</u>	<u>421,688</u>	<u>2,568</u>	<u>643,662</u>
<u>Total assets</u>						
				\$15,867		\$27,128
				\$2,955		50,537
				12,912		32,430
				114,045		338,303
				13,503		13,503
				137,173		137,173
				42,020		42,020
				<u>421,688</u>	<u>2,568</u>	<u>643,662</u>
		<u>30,106</u>	<u>173,433</u>	<u>15,867</u>	<u>2,568</u>	<u>643,662</u>
<u>LIABILITIES</u>						
Suits held in escrow		\$27,128				\$27,128
Due to General Fund		2,978				50,537
Cash bonds payable			\$13,455	\$31,149		32,430
Due to governmental agencies			32,430			338,303
and others						13,503
Partial court costs payable						137,173
Taxes paid under protest						42,020
Deferred taxes -						2,568
automobile dealerships						2,568
Due to prisoners						2,568
<u>Total liabilities</u>						

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation. The accompanying general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

The reporting entity. The St. Landry Parish Sheriff and Ex-Officio Tax Collector is an independently elected official and is legally separate from the St. Landry Parish Police Jury. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury, is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Honorable Howard Zerangue,
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 2

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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.

The tax account money is not being deposited properly and timely.

Financial statements are prepared only at the end of the fiscal year for the tax account and the General Fund.

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector for the year ended June 30, 1996.

Condition:

The tax account money is not being deposited properly and timely.

Criteria:

Each tax teller's deposit should agree with their daily tax run. During tax season, deposits should be made daily.

Effect:

Combinations of tax runs or parts of tax runs being deposited leaves a difficult audit trail and at times, no audit trail. Cash receipts are not being deposited on a daily basis. As a result, there is risk of loss from burglary, misplacement, or misappropriation.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Major revenues considered susceptible to accrual are ad valorem taxes, prisoner feeding and maintenance, video poker, state supplemental pay, shared revenues, grants and interest on investments. Commissions on licenses, permits, traffic tickets, and court fines are recognized when received because they are not objectively measurable.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Insurance and similar services which extend over more than one accounting period are expensed in the period paid.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Investments. Louisiana statutes authorize the Sheriff to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

Fixed assets. Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the General Fixed Assets Account Group, rather than in governmental funds. These assets are maintained on the basis of original cost (cash paid plus trade in allowance, if applicable) or estimated historical cost, if applicable, and no depreciation is computed or recorded thereon. Seized assets are recorded at the estimated value of the asset at the date of possession. The Sheriff does not have public domain or infrastructure outlays. Interest costs during construction, if incurred, are not capitalized. General fixed assets provided by the parish policy jury are not recorded within the general fixed assets group.

The account group is not a "fund." It is concerned only with the measurement of financial position and not involved with the measurement of results of operations.

Budgets and budgetary accounting. The Sheriff follows these procedures in establishing the budgetary data reflected in these financial statements.

1. The Sheriff proposes an operating budget for the General Fund at the beginning of each fiscal year.
2. A public hearing on the proposed budget is advertised, and the budget is discussed and adopted at a public hearing when presented.
3. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. All appropriations lapse at year-end.
5. All changes in the budget must be approved by the Sheriff.

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ST. LANDRY PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1996

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

Release Date JAN 22 1997