

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a suitably low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We were not aware of matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

COMPLIANCE WITH LAWS AND REGULATIONS

Compliance with laws, regulations, contracts, and grants applicable to The Sheriff is the responsibility of The Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of The Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on the 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 Environmental Reporting Standards.

OTHER MATTERS

During our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiencies. The following summarizes our comments and suggestions regarding these matters.

1. COMPENSATED ABSENCE

Findings and Observations:

Currently, there is no policy which limits the amount of hours that an employee can accrue for sick leave.

Conclusions and Recommendations:

We recommend that the Sheriff consider implementing a policy limiting the number of hours an employee can accumulate for sick leave to 120 hours.

Our report is intended for the information and use of the Sheriff and management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Sincerely,



Certified Public Accountant

October 15, 1997

**LANGKINS
&
BROUSSARD**

is Corporation of Certified Public Accountants

Alan P. Langkins, C.P.A.
Richard P. Broussard, C.P.A.
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**REPORT ON INTERNAL CONTROL STRUCTURE AND COMPLIANCE
WITH LAWS AND REGULATIONS**

Honorable Raymond LaBrière
Verdillon Parish Sheriff
Bossierville, Louisiana

INTERNAL CONTROL STRUCTURE

We have audited the component with financial statements of the Verdillon Parish Sheriff (The Sheriff), a component unit of the Verdillon Parish Police Jury, State of Louisiana, as of and for the year ended June 30, 1987, and have issued our report thereon dated October 15, 1987.

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

The management of The Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, policies and procedures by management are required to assess the expected benefits and related cost 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, projections 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 financial statements of The Sheriff, for the year ended June 30, 1987, 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

WHEELING POWER ENERGY
 All Proprietary Fund Types - Enterprise (Commodity) Fund

SCHEDULE OF REVENUES AND EXPENSES	YEAR ENDED JUNE 30, 1997
OPERATING REVENUES:	
Commodity sales	\$ 100,400
Demolition and Reutilization Services revenue	____\$ 000
TOTAL Operating Revenues	____\$100,400
OPERATING EXPENSES:	
Cost of Goods Sold	47,304
Demolition and Reutilization Services expense	9,000
Depreciation	9,000
OTHER expenses	____\$1,000
Total Operating Expenses	____\$66,304
OPERATING INCOME	____\$34,096
NONOPERATING REVENUES:	
OTHER income	____\$0,000
NET INCOME	____\$34,096
RETAINED EARNINGS, BEGINNING	____\$32,000
RETAINED EARNINGS, ENDING	\$ 66,100

VERMILION POLICE DEPARTMENT
Proprietary Fund Type- Enterprise (Component) Fund

BALANCE SHEET	2000	2001
<hr/>		
ASSETS:		
Cash		\$ 15,000
Inventory		6,500
Income receivable		50
Equipment		24,840
Building		112,040
Accumulated depreciation		(22,000)
Restricted assets:		
Cash restricted for donation		7,400
TOTAL ASSETS		\$ 232,150
LIABILITIES:		
Payable from restricted assets:		
Income deposits		7,400
TOTAL LIABILITIES		7,400
FUND EQUITY:		
Retained Earnings:		
Undersaved		(45,700)
TOTAL FUND EQUITY		159,750
TOTAL LIABILITIES AND FUND EQUITY		\$ 232,150

FORM 1041-JUNE 30, 1960

TAX COLLECTOR FUND	BOND AND TRUST FUND	OTHER ALL FUNDS
\$ 208,118	\$ 222,475	\$ 232,875
-	-	183,300
-	288,280	288,280
-	128,838	228,838
-	-	43,842
12,314,000	-	12,314,000
58,282	-	818,282
42,047	7,888	87,079
1,076,283	-	1,076,283
<u>3,823</u>	<u>-</u>	<u>3,823</u>
<u>14,918,628</u>	<u>420,843</u>	<u>16,827,117</u>
<u>14,147,613</u>	<u>603,081</u>	<u>15,758,083</u>
1,712,879	48,801	2,468,253
8,828,270	186,883	2,768,850
-	20,268	20,268
-	12,883	28,008
-	22,888	22,888
-	18,488	18,488
-	7,824	108,888
-	-	28,824
881,703	228,230	778,818
220,210	882	220,890
3,820,228	-	3,820,228
3,248,828	-	3,248,828
428,124	-	428,124
221,285	-	221,285
828,824	-	828,824
42,247	-	42,247
277,218	-	277,218
242,823	-	242,823
42,882	2,008	42,882
-	-	28
-	-	2,242
<u>-</u>	<u>-</u>	<u>224</u>
<u>20,883,885</u>	<u>418,231</u>	<u>22,822,216</u>
\$ 212,882	\$ 122,882	\$ 82,222

UNION PARISH SHERIFF
 Fiduciary Fund Types - Agency Funds

**COMBINING SUMMARY OF COLLECTIONS,
 DISTRIBUTIONS AND INSTANT BALANCES**

	STATE FUND
INSTANT BALANCE, JULY 1, 1966	1 11,840
COLLECTIONS	
Sherriff's sales	283,329
Fees	-
Fines and costs	-
Garnishments	61,840
Administrative taxes	-
Licenses	-
Interest	214
State Revenue Sharing	-
Tax returns, etc.	-
Total Collections	345,393
Total	357,233
DISTRIBUTIONS	
Sherriff's General Fund	84,767
Police Jury	-
District Attorney	-
Clerk of Court	15,875
Indigent defender board	-
Criminologic Laboratory	-
Warrants	87,772
Repairs, appraisals, etc.	14,820
Other delinquents	64,359
Louisiana Department of Wildlife and Fisheries	-
School Board	-
Drainage Districts	-
Assessor	-
Abbeville Park, Harbor and Terminal District	-
Abbeville Hospital District	-
Ward's Cemetery District	-
Teché-Vermilion Freshwater District	-
Devilish Parish	-
Municipalities	-
Tax collector	98
Other parishes	1,540
Advance deposits	218
Total distributions	248,819
INSTANT BALANCE, JUNE 30, 1967	1 10,414
FOR TO TRANSFER, FUNDING AND OTHERS	1 10,414

FUND NO. 1551

FUND TYPE -

OTHER

BOARD AND FUND FUND	TOTAL BAL. FUND
\$ 193,000	\$ 364,233
-	3,100
-	<u>370,000</u>
<u>\$ 193,000</u>	<u>\$ 367,333</u>
\$ 488,500	\$ 488,400
3,532	7,814
<u>\$ 492,032</u>	<u>\$ 496,214</u>

WHEELER FALLS AGENCY
Fiduciary Fund Types-Agency Funds

UNRECONCILED BALANCE SHEET

	FIDUCIARY	
	CIVIL FUND	SAR COLLECTOR FUND
ASSETS:		
Cash	\$ 9,382	\$ 99,851
Accounts receivable	1,383	-
Certificates of deposit	-	272,822
TOTAL ASSETS	\$ 10,765	\$ 272,822
LIABILITIES:		
Unreconciled Balances:		
Due to taxing bodies and others	\$ 9,382	\$ 998,553
Due to other funds	1,383	2,218
TOTAL LIABILITIES	\$ 10,765	\$ 1,000,771

VERMILION PARISH SHERIFF

FINANCIAL FUNDS - AGENCY FUNDS

CIVIL FUND

The Civil Fund accounts for funds held in connection with civil suits, sheriff's sales, and attachments.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1878, 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.

BOARDS AND FINES FUND

The Boards and Fines Fund accounts for the collection of boards, fines, and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

YEMMELICH HANSEN BROTHERS
 GOVERNMENTAL Fund Type-General Fund

ACCOUNTS 4-27

SCHEDULE OF EXPENDITURES (continued) FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Bank	\$ 35,000	\$ 28,828	\$ 6,172
Prisoners:			
Maintenance	178,000	248,243	(70,243)
Transportation	388	81	307
Total Prisoners	178,388	248,324	(70,936)
Miscellaneous:			
Travel	15,000	8,107	6,893
Furniture	7,500	8,100	(600)
Travel	12,000	9,000	3,000
Data and subscriptions	4,000	4,000	-
Office miscellaneous	3,128	4,088	(960)
Miscellaneous	28,000	28,000	-
Computer	22,000	27,880	(5,880)
"DATA" supplies	38,000	27,878	10,122
Litigation liability	-	60,000	(60,000)
Other	27,300	20,828	6,472
TOTAL Miscellaneous	123,228	180,458	(57,230)
Capital Expenditures:			
Construction	158,000	173,170	(15,170)
Equipment	48,000	68,428	(20,428)
Total Capital Expenditures	206,000	241,598	(35,598)
TOTAL EXPENDITURES	\$ 4,468,800	\$ 4,852,808	\$ (384,008)

VERMONT POLICE BUREAU
Governmental Fund Type-General Fund

SCHEDULE A-2

SCHEDULE OF EXPENDITURES FOR THE YEAR ENDING JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE BUDGETED LESS/EXCESS
Salaries:			
Sergeant	\$ 71,900	\$ 71,498	\$ 402
Deputies	2,820,400	2,808,872	11,528
Total Salaries	<u>2,892,300</u>	<u>2,880,370</u>	<u>11,930</u>
Employee Related Benefits:			
Pension Fund	148,300	148,170	130
Unemployment Insurance	300	-	300
Medicare	28,100	28,810	710
Hospitalization	478,400	474,810	3,590
Deferred compensation	5,800	4,700	1,100
TOTAL Employee Benefits	<u>662,800</u>	<u>656,490</u>	<u>6,310</u>
Insurance:			
Automobile liability	40,400	48,481	8,081
Deputy liability	132,000	132,448	448
Miscellaneous liability	22,000	48,828	26,828
Total Insurance	<u>194,400</u>	<u>229,757</u>	<u>35,356</u>
Operation and Maintenance:			
Office	71,000	70,404	596
Telephone	74,000	80,823	6,823
Radio and equipment maintenance	20,200	20,178	22
Legal and accounting	26,800	35,222	8,422
Total Operations and Maintenance	<u>192,000</u>	<u>206,627</u>	<u>14,627</u>
Supplies:			
Uniforms	20,000	20,475	475
Equipment and supplies	24,000	24,887	887
Training	28,000	25,221	2,779
Total Deputy	<u>72,000</u>	<u>70,583</u>	<u>1,417</u>
Criminal Investigation	<u>20,000</u>	<u>20,814</u>	<u>814</u>
Automobiles:			
Fuel and oil	110,000	100,000	10,000
Repairs and maintenance	60,000	44,282	15,718
Total Automobiles	<u>170,000</u>	<u>144,282</u>	<u>25,718</u>

VERMONT PAROLE DEPARTMENT
Governmental Fund Type-Costed Fund

SCHEDULE A-1

SCHEDULE OF REVENUES **FOR THE YEAR ENDED JUNE 30, 1987**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Taxes:			
Ad Valorem Taxes	\$ 3,433,000	\$ 3,432,550	\$ (450)
Intergovernmental Revenues:			
State Tax	207,000	1,230,000	1,023,000
State Revenue Sharing	228,000	228,000	-
State Supplemental pay	100,070	240,000	139,930
Law enforcement grant	20,000	47,200	27,200
Bond performance	5,000	8,000	3,000
Commissions - Video Poker	30,000	30,000	-
Total Intergovernmental Revenues	3,445,070	3,384,800	(60,270)
Fees and Services:			
Commissions - Fees	20,000	20,000	-
Civil and criminal fees	300,000	302,000	2,000
Court attendance	5,500	6,200	700
Commissions - Licenses	60,000	70,000	10,000
Prisoner Maintenance	1,000,000	1,200,000	200,000
Prisoner Transportation	1,000	-	(1,000)
Court call	20,000	20,000	-
Swear	-	10,000	10,000
Casino	20,000	20,000	-
Total Fees and Services	1,326,500	1,678,200	351,700
Interest earned	20,000	40,000	20,000
Sale of Equipment	10,000	10,000	-
Miscellaneous:			
Tax costs and services	5,000	4,700	(300)
Reports, fees, etc.	700	400	(300)
OTHER	10,000	20,000	10,000
Total Miscellaneous	15,700	25,100	9,400
TOTAL REVENUES	\$ 4,306,640	\$ 4,718,600	\$ 411,960

VERBODEN PAKKEN OMSCHRIJF

GENERAAL FOND

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

VERMONT POLICE ACADEMY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

NOTE 12. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosures, as part of the Condensed Statements - overview, of certain information concerning individual funds including:

- A. Special information for certain Individual Enterprise Funds. This requirement is effectively met in this report by STATEMENTS A, B, and E because the Vermont State Police Sheriff's Office maintains only one Enterprise Fund.
- B. Deficiency of revenues under budgeted revenues in individual funds. No funds reflect such excess expenditures as June 30, 1999.
- C. Excesses of actual expenditures plus projected expenditures, within an individual fund, exceeding estimated budget expenditures by five percent (5%). No fund exceeded budgeted expenditures.
- D. Deficit fund balances or retained earnings balances of individual funds. No funds reflect such excess fund balances as June 30, 1999.

WINDMILTON TOWNSHIP SHERIFF

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

NOTE 8: TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1504 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector. If suit is filed within this 90-day period the funds are held pending outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. Taxes paid under protest at June 30, 1987 were \$142,858, plus interest earned on the investment of these funds of \$21,811. These funds are held pending resolution of the protest.

NOTE 9: LITIGATION

The Sheriff is a defendant in a number of lawsuits arising principally from claims against the Sheriff for alleged improper police actions, negligence, civil rights and misapplication of ad valorem taxes. Total damages may be substantial in amount; however, it has been the Sheriff's experience that such actions are settled for amounts substantially less than the claimed amount. In the opinion of the Sheriff's legal counsel, the ultimate resolution of these claims would not materially affect the financial statements.

NOTE 10: EMPLOYER SOCIALIZATION PLAN

The Sheriff's department is currently enrolled in a self-insurance plan to provide health insurance to its employees. The Sheriff makes monthly contributions to a trust fund to cover expenses expected to be incurred by its employees. These monthly contributions are computed by an outside administrator who assists in processing claims. Included within the monthly contributions is an amount for excess risk insurance. This excess risk insurance has a \$50,000 deductible per employee per year which limits the Sheriff's exposure to \$50,000 per employee per year.

NOTE 11: PENSION RETIREMENT BENEFITS

The Sheriff provides certain health care and life insurance benefits for 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 retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the Sheriff. The Sheriff recognizes the cost of providing these benefits like the Sheriff's cost of premiums as an expenditure when the monthly premiums are due, which were \$894,028 for the year ended June 30, 1987. Of this amount, \$47,356 was the Sheriff's cost for retirees for the year ended June 30, 1987.

VERMILION PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

NOTE 4: 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 result of employee service to date. The benefit, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among 1997 and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Pension information summarized below is from the actuarial valuation report as of June 30, 1999, the date of its last evaluation.

Pension Benefit Obligation	\$ 503,320,499
Net Assets Available For Benefits	<u>483,320,433</u>
Unfunded Pension Benefit Obligations	<u>\$ 20,000,066</u>

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1999, actuarial valuation report. The Vermilion Parish Sheriff does not guarantee the benefits granted by the System.

NOTE 5: REVENUE SHARING FUNDS

The Revenue Sharing Funds provided by Act 56 of 1987, were distributed as follows:

Vermilion Parish:	
Police Jury	\$ 424,000
School Board	348,743
Parish Districts	228,433
Sheriff:	
Law Enforcement District	128,816
Commission	160,000
Abbeville East, Barber and	
Terminal District	22,905
Mard F Cemetery District	3,380
Thoms-Vermillion Freshwater District	17,460
Municipalities	62,880
Pension Funds	20,000
Assessors	<u>25,000</u>
Total	\$ 1,425,807

VERMILION POLICE BENEVOLENT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

NOTE 4. PENSION PLAN (Continued)

year if total service is at least 18 but less than 20 years, and 3 per cent of next year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 20 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and who do not withdraw their employee contributions may retire at or after 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 ages 50 and 57 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 one per cent of the taxes shown to be collectible by the tax rolls of each parish. State statute requires covered employees to contribute 4.5 per cent of their salaries to the System and requires an employer contribution equal to 5 per cent of each covered member's salary.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. For the year ended June 30, 1986, the Employer actuarially required contribution was \$18,458,587. The total payroll of all covered employees of the System for the year ended June 30, 1986, is \$184,870,104. The total employer actuarially required contributions for the year ended June 30, 1986, is 8.4% of the total payroll of all covered members. Indicated taxes received by the System for the year ended June 30, 1986 provided \$ 8,458,586 (4.6% of total covered payroll).

Pension information related to the Vermilion Parish Sheriff for the year ended June 30, 1987, is summarized below:

Total Payroll	\$ 2,368,000
Covered Payroll	\$ 2,428,400

STATUTORILY REQUIRED CONTRIBUTIONS BY:

Employer	\$ 148,770
Employees	_____305,310

Total	\$ 454,080
-------	------------

ACTUAL CONTRIBUTIONS BY:

Employer	\$ 148,770
Employees	_____305,310

Total	\$ 454,080
-------	------------

ACTUARILY REQUIRED CONTRIBUTIONS:

Total	_____305,310
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Percentage of total actuarially required contributions
for all employees in the system

1.34%

VERMILION PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

NOTE 3. CASH AND CASH EQUIVALENTS (continued)

These deposits are stated at cost, which approximates market. Under state law, state deposits, or the remaining 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 or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually agreeable to both parties. Cash and cash equivalents bank balances at June 30, 1987 are secured as follows:

Bank balances	\$ 3,488,786
Federal deposit insurance	\$ 100,000
Pledged securities uncollateralized	3,388,786
Total	\$ 6,977,572

Even though the pledged securities are considered uncollateralized under the provisions of STATE STATUTE 8, Louisiana Revised Statute 8:1209 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 90 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

Investments

Under state law, the Sheriff may invest in obligations of the State of Louisiana or any board, commission or division thereof, bonds of any parish, school board, or municipality, and bonds and obligations of the United States. At June 30, 1987, the Sheriff holds no investments of this type.

NOTE 4. PENSION PLAN

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

All Sheriffs and all deputies who are found to be physically fit, who earn at least 1400 per month, and who were between the ages of 18 and 55 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 10 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 per cent for each year of total service in at least 10 but less than 20 years, 2.75 per cent for each

MISSISSIPPI PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

NOTE 4. CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in the general fixed assets account group for the year ended June 30, 1997:

	Beginning Balance	additions	Deletions	Ending Balance
Fixed Assets	\$ 1,788,398	\$ 218,708	\$ 286,287	\$ 1,804,198
Land	188,288	-	-	188,288
Building	182,708	-	-	182,708
Mail	588,310	-	-	588,310
Total	\$ 2,248,484	\$ 218,708	\$ 286,287	\$ 2,589,425

A summary of commissary fund property, plant and equipment at June 30, 1997, follows:

	Cost	Accumulated Depreciation	Book Value
Equipment	\$ 28,881	\$ 8,285	\$ 20,596
Buildings	128,880	21,821	107,059
Total	\$ 157,761	\$ 29,906	\$ 127,855

NOTE 5. CASH AND CASH EQUIVALENTS

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. For purpose of the statement of cash flows, the Sheriff considers all cash balances in checking accounts and investments with an original maturity to the Sheriff of less than three months to be cash and cash equivalents. Cash and cash equivalents book balances at June 30, 1997 are as follows:

Demand deposits	\$ 1,283,778
Certificates of Deposit	204,887
Total	\$ 1,488,665

VERMILION POLICE DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

1. TOTAL COLUMN ON BALANCE SHEET - OVERVIEW

The total values on the balance sheet - overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate analysis. The data in this column does not present financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation. Inferred adjustments have not been made in the aggregation of this data.

NOTE 2: RECEIVABLES

The receivables for the General Fund at June 30, 1987, are as follows:

Prisoners feeding and maintenance	\$ 86,760
Vision Paper	37,889
Sales tax	388,400
Other	<u>12,891</u>
TOTAL	<u>\$ 565,940</u>

The receivables for the Commissary Fund at June 30, 1987, are as follows:

Prisoners feeding and maintenance	<u>\$ 713</u>
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NOTE 3: INTERFUND RECEIVABLES AND PAYABLES

Such balances at June 30, 1987, are as follows:

	INTERFUND RECEIVABLES	INTERFUND PAYABLES
General Fund	\$ 7,808	-
Agency Funds:		
Road and Fleet Fund	-	3,350
Civil Fund	-	3,393
Tax and License Fund	<u> </u>	<u>3,330</u>
	<u>\$ 7,808</u>	<u>\$ 7,073</u>

VERMILION POLICE SHERIFF

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1987

NOTE 11. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

PROPRIETARY FUND.

The Proprietary, (Secondary) Fund, is accounted for using the full accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

B. BUDGETARY PRACTICES

The Sheriff prepares a proposed operating budget in March of each year for the fiscal year beginning the following July 1, and ending June 30. The budget is prepared on a modified accrual basis of accounting. A public hearing on the proposed budget is held in April, prior to the fiscal year beginning July 1, and ending June 30. Approximately two weeks prior to this hearing, a proposed new hearing is held. The Sheriff amends the budget in circumstances merited. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Financing items are not budgeted. Unused appropriations for all the above annually budgeted items lapse at the end of the year.

Formal budget integration within the accounting records is not employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

B. INVESTMENTS

Investments are stated at cost.

F. INVENTORY

Inventory of supplies in the Proprietary Fund are stated at cost.

C. 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 operating financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

D. VACATION AND SICK LEAVE

Employees of the Sheriff's office earn ten days of vacation leave each year after one year of continuous service. Vacation leave must be used in the year earned. One day of sick leave is earned for each month actually worked and is cumulative from year to year. Payment is not made for unused leave upon retirement or termination of employment.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The proprietary fund, Enterprise (Secondary) Fund, is accounted for as a fund of services or "capital replacement" measurement fund and all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheet.

Depreciation of all depreciable fixed assets used by proprietary funds is charged to an expense against their operations. Accumulated Depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Equipment	5 - 10 Years
Buildings	10 - 20 Years

All fixed assets are carried at historical cost.

C. BASIS OF ACCOUNTING**Governmental Fund:**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues:

All governmental 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. All major revenues are recognizable by accrual.

Ad valorem taxes and commissions earned from the related State Revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year and 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.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

VERMILION POLICE DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Agency Funds:

The Agency Funds are used as depositories for collections of civil suits, rent, bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, including the SOA, et cetera. In the manner prescribed by law, the Agency Funds are not used to incur (incur equal liabilities) and do not involve encumbrance of assets of operations. Assets and liabilities of these funds are reported on the modified accrual basis.

Proprietary Funds:

The Enterprise (Community) Fund is used to account for the sale of items to the inmate and assets purchased by the fund.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to equipment and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included in their balance sheets. Their reported fund balances (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Equipment used in governmental fund type operations is accounted for in the General Fixed Assets Account Group, rather than as governmental funds. No depreciation has been provided on such equipment.

All equipment is valued at historical cost or estimated historical cost if actual historical cost is not available. Donated equipment is valued at their estimated fair value on the date donated. Capital leases are valued at the present value of the minimum capital lease payments at the inception of the lease.

The Vermilion Parish Police Jury was originally responsible for housing and furnishing the Sheriff. The cost of assets originally purchased by the Police Jury are indefeasible as of June 18, 1997.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sheriff serves a four year term as the chief law enforcement officer of the parish, as provided by Article V, Section 27 of the Louisiana Constitution of 1874. He is the chief executive of the law enforcement district and is 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, gaming, hunting and trapping licenses, fines, costs and bond forfeitures imposed by the district court.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GSA issued Statement 2 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, rescinded or superseded by subsequent GASB pronouncements.

For financial reporting purposes, in conformance with GASB Codification Paragraph 2100, the Sheriff includes all funds, account groups, activities, or centers, that are controlled by the Sheriff as an independently elected parish official. The activities of the parish policy jury, school board, other independently elected parish officials, and municipal level governments are not included within the accompanying financial statements as they are considered autonomous governmental units. These units of government issue financial statements separate from that of the Sheriff.

A. 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 allocated for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are capitalized. The funds presented in the financial statements are described as follows:

Governmental Fund:

General Fund - The General Fund is the principal fund of the Sheriff's office and is provided by Louisiana Revised Statute 22:1422. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenues include commissions on State Revenue Sharing, State supplemental pay for detention, civil and criminal fees, fees for court attendance, feeding and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Revenues and expenditures are accounted for under the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

VERMILION PACIFIC ENERGY
All Proprietary Fund Types - Enterprise (Company) Fund

STATEMENT OF CASH FLOWS	FOR THE YEAR ENDED JUNE 30,	
	1987	1986
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 22,028	\$ 29,718
Adjustments to reconcile operating income to net cash provided by operating activities:		
DEPRECIATION	8,084	8,450
Changes in assets and liabilities:		
Increase (decrease) in accounts receivable	88	(211)
Increase in inventory	(420)	(413)
Increase (decrease) in restricted assets	(848)	-
Increase in due to other funds	-	(27,010)
Increase (decrease) in due to donors	282	110
Net Cash Flows From Operating Activities	<u>28,832</u>	<u>21,654</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of fixed assets	(26,823)	(21,003)
Net cash used for Capital and Related Financing Activities	<u>(26,823)</u>	<u>(21,003)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,009	(949)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>13,888</u>	<u>14,837</u>
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 15,897</u>	<u>\$ 13,888</u>

The accompanying notes are an integral part of these financial statements.

YEMCELICH FAMILIA SOCIETY
All Proprietary Fund Types - Enterprise (Administrative) Fund

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BARRIDGE	FOR THE YEAR ENDED 2000 AND	
	1999	1998
OPERATING REVENUES:		
Consistency sales	\$ 131,489	\$ 111,100
Immigration and Naturalization Services revenue	8,820	1,732
Total Operating Revenues	<u>140,309</u>	<u>112,832</u>
OPERATING EXPENSES:		
Cost of goods sold	69,208	61,047
Immigration and Naturalization Services expense	3,810	8,704
Depreciation	8,894	4,482
Other expenses	<u>76,828</u>	<u>76,152</u>
Total Operating Expenses	<u>158,740</u>	<u>150,985</u>
OPERATING INCOME (LOSS)	(18,431)	(38,153)
NONOPERATING REVENUES:		
Other Income	<u>20,208</u>	<u>20,152</u>
NET INCOME	(18,223)	(18,001)
RETAINED EARNINGS, BEGINNING	<u>122,573</u>	<u>140,574</u>
RETAINED EARNINGS, ENDING	<u>\$ 104,350</u>	<u>\$ 122,573</u>

The accompanying notes are an integral part of these financial statements.

VERMILION POLICE DEPARTMENT
All Governmental Fund Types

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE FOR THE YEAR ENDED JUNE 30, 1997

	<u>BUDGET</u>		<u>VERMILION REVENUE INCREASE/DECREASE</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
REVENUES			
All values taxes	\$ 1,415,000	\$ 1,415,578	\$ 578
Intergovernmental	1,465,000	1,543,578	878,578
Fees and services	1,350,540	1,479,000	128,460
Interest earned	30,000	48,848	18,848
Sale of equipment	10,000	10,000	0
Miscellaneous	17,000	30,000	13,000
TOTAL REVENUE	\$ 4,287,540	\$ 4,527,000	\$ 239,460
EXPENDITURES			
CURRENT:			
Salaries	2,573,500	2,348,000	\$ 225,500
Employee related benefits	650,000	780,000	130,000
Insurance	130,000	130,000	0
Operation and maintenance	307,783	308,458	675
Deputy	70,000	80,000	10,000
Criminal investigations	27,000	25,000	2,000
Automobile	183,000	188,000	5,000
Book	35,000	30,000	5,000
Prisoners	170,000	180,000	10,000
Miscellaneous	130,700	147,000	16,300
CAPITAL EXPENDITURES:			
Capital outlay	200,000	200,000	0
TOTAL EXPENDITURE	\$ 4,224,500	\$ 4,528,000	\$ 303,500
Balance of Revenues Over Under Expenditures	122,040	30,000	92,040
FUND BALANCE, BEGINNING OF YEAR	361,515	361,515	0
FUND BALANCE, END OF YEAR	\$ 483,555	\$ 391,515	\$ 92,040

The accompanying notes are an integral part of these financial statements.

WINDHOLM TOWNSHIP DEPARTMENT
 All Governmental Fund Types

STATEMENT OF REVENUES,

BUDGETARY FUND COLUMNS IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30,

	1997	1998
REVENUES		
Ad valorem taxes	\$ 1,440,000	\$ 1,370,107
Inter-governmental	1,741,978	1,770,000
Fees and services	1,473,965	1,460,000
Interest earned	48,888	80,100
Sale of equipment	28,825	7,000
Miscellaneous	22,028	17,000
TOTAL REVENUES	4,713,604	4,684,207
EXPENDITURES		
CURRENT:		
Salaries	2,268,813	2,221,400
Employee related benefits	788,884	781,510
Insurance	308,687	321,000
Operation and maintenance	284,410	281,810
DEPUTY	49,883	81,100
Criminal investigations	15,814	24,000
Automobile	144,286	120,810
Rent	28,800	35,000
Printing	200,000	220,000
Miscellaneous	187,400	147,000
CAPITAL EXPENDITURES:		
Capital outlay	213,000	213,000
TOTAL EXPENDITURES	4,822,800	4,822,810
Excess of REVENUES OVER Under Expenditures	11,804	161,397
FUND BALANCE, BEGINNING OF YEAR	762,000	882,000
FUND BALANCE, END OF YEAR	\$ 773,804	\$ 762,000

The accompanying notes are an integral part of these financial statements.

STATEMENT A

JUNE 30, 1957

FINANCIAL PLANS TYPE AGENCY FUND	EXCESSIVE ENTIRETY (COMMISSARY)	GENERAL FINED ASSETS	TOTALS (NOTE 11)	
			PROGRAMS	UNEXP.
			1957	1956
\$ 284,259	\$ 18,388	\$ -	\$ 795,288	\$ 444,127
312,081	-	-	224,888	128,828
-	-	-	-	88,827
-	-	-	7,428	8,885
-	8,428	-	4,428	5,585
1,288	748	-	264,428	428,278
-	-	-	-	5,888
-	-	-	7,928	28,878
-	128,978	2,588,878	2,708,428	2,881,828
-	-	-	488,828	471,888
-	7,488	-	7,488	8,828
<u>\$ 817,237</u>	<u>\$ 182,208</u>	<u>\$ 2,588,878</u>	<u>\$ 4,522,888</u>	<u>\$ 4,827,224</u>
\$ -	\$ -	\$ -	\$ 88,228	\$ 82,828
-	-	-	28,288	12,228
428,428	-	-	488,828	578,828
7,828	-	-	7,828	14,878
-	-	-	88,828	-
-	-	-	471,828	472,888
-	7,488	-	7,488	8,488
<u>469,128</u>	<u>7,488</u>	<u>-</u>	<u>1,888,281</u>	<u>218,228</u>
-	148,788	-	144,788	128,874
-	-	-	728,287	781,828
-	-	2,881,878	2,882,428	2,888,881
-	148,788	2,881,878	3,522,285	3,822,828
<u>\$ 817,237</u>	<u>\$ 182,208</u>	<u>\$ 2,588,878</u>	<u>\$ 4,522,888</u>	<u>\$ 4,827,224</u>

The accompanying notes are an integral part of this statement.

VERMILION POLICE SOCIETY
All Fund Types and Account Groups

BALANCE SHEET

GOVERNMENTAL
 FUND TYPE
 GENERAL FUND

ASSETS

Cash	\$	485,497
Reserve/Retain of Deposit		32,850
Prepaid Insurance		-
Prepaid maintenance		5,110
Inventory		-
Investor contributions (Note 2)		388,180
Other contributions		-
Due from other funds (Note 3)		5,814
Fixed assets (net of accumulated depreciation) (Note 4)		-
Restricted Assets:		
Cash restricted for self insurance (Note 10)		481,810
Cash restricted for insular		-

TOTAL ASSETS

\$ 1,385,347

LIABILITIES:

Accounts payable	\$	50,200
Payroll Accruals		13,374
Due to leasing entities and others		-
Due to other funds (Note 3)		-
Litigation liability (Note 5)		80,800
Payable from Restricted Assets:		
Self insurance liability		481,810
Investor deposits		-

TOTAL LIABILITIES

526,284

FUND EQUITY:

Retained earnings:		
Accrued		
Fund Balance:		
Accrued		
Undesignated		788,307
Investment in General Fixed Assets		-

TOTAL FUND EQUITY

788,307

TOTAL LIABILITIES AND FUND EQUITY

\$ 1,385,347

LANGLOIS
&
BROSSARD

(A Corporation of Certified Public Accountants)

Alan P. Langlois, C.P.A.
Michael P. Brossard, C.P.A.
Joseph E. Broussard, C.P.A.
Patrick M. Stodola, C.P.A.
Daryl W. Stodola, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Honorable Raymond Jeffries
Verdilion Parish Sheriff
Monroe, Louisiana

We have audited the accompanying component unit financial statements of the Verdilion Parish Sheriff, a component unit of the Verdilion Parish Police Jury, State of Louisiana, as of, and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Governmental 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as, evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Verdilion Parish Sheriff as of June 30, 1997, and the results of its operations and the statement of cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Verdilion Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the 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 the year in which we expressed an unqualified opinion on the financial statements of Verdilion Parish Sheriff of the Parish of Verdilion, State of Louisiana.

LANGLOIS & BROSSARD
Certified Public Accountants
Raymond M. Stodola

ANNUAL FINANCIAL REPORT

VERMONT PACIFIC SERVICE, INCORPORATED

FORM NO. 1000

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ANNUAL FINANCIAL REPORT

VERMILION PARISH, EMBERT, LOUISIANA

JUNE 30, 1987

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ANNUAL FINANCIAL REPORT

VERMILION PARISH, BERTRAND, LOUISIANA

APRIL 30, 1962

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or reviewed, entity and other appropriate public officials. This 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 10-1-1981