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1995

DESOTO PARISH SHERIFF
Mansfield, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
June 30, 1996
With Supplemental Information Schedules

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL AND SPECIAL REVENUE FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balances -
Budget (GAAP) Basis and Actual
For the Year Ended June 30, 1996

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Ad valorem taxes	\$1,163,000	\$1,180,594	\$17,594			
Intergovernmental revenues:						
Federal grants		3,149	3,149	\$26,900	\$27,084	\$184
State grants:						
State revenue sharing (net)	60,000	60,643	643			
State supplemental pay	127,000	126,152	(848)			
Other grants	43,000	38,103	(4,897)			
Local grants	40,000	45,222	5,222			
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	10,000	10,660	660			
Commissions on fines and bonds	38,000	48,979	10,979			
Commissions on state revenue sharing	51,000	51,637	637			
Civil and criminal fees	122,000	121,696	(304)			
Court attendance	4,000	4,920	920			
Transportation of prisoners	8,500	11,775	3,275			
Feeding and keeping of prisoners	295,000	320,641	25,641			
Tax notices, etc.	13,000	13,165	165			
Other	11,000	20,991	9,991			
Fines and forfeitures				13,100	13,323	223
Use of money and property	13,500	16,926	3,426			
Other		971	971			
Total revenues	<u>1,999,000</u>	<u>2,076,224</u>	<u>77,224</u>	<u>40,000</u>	<u>40,407</u>	<u>407</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services	1,619,500	1,606,422	13,078	16,150	15,927	223
Operating services	265,000	265,523	(523)	4,353	4,323	30
Materials and supplies	202,500	198,071	4,429	11,100	10,980	120
Travel and other charges	35,000	19,585	15,415	12,400	12,263	137
Debt service	12,000	14,917	(2,917)			
Capital outlay	140,000	125,875	14,125	8,150	7,918	232
Total expenditures	<u>2,274,000</u>	<u>2,230,393</u>	<u>43,607</u>	<u>52,153</u>	<u>51,411</u>	<u>742</u>

(Continued)

DESOTO PARISH SHERIFF
Mansfield, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1996

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	DRUG SEIZURE ESCROW FUND	COMMISSARY FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF THE YEAR	NONE	\$12,095	\$64,196	\$47,679	\$5,105	\$129,075
ADDITIONS						
Deposits:						
Sheriff's sales		513,399				513,399
Fines, forfeitures, and costs			472,191			472,191
Garnishments		119,267				119,267
Other deposits		49,181				49,181
Seizures, etc.				11,365		11,365
Taxes, fees, etc., paid to tax collector:						
Ad valorem taxes:						
Current year	\$9,197,925					9,197,925
Prior year	11,484					11,484
State revenue sharing	554,924					554,924
Sportsmen licenses	88,319					88,319
Interest on:						
NOW account	14,258			1,202		15,460
Delinquent taxes	10,914					10,914
Prior year taxes	1,066					1,066
Cost of tax notices, etc.	19,926					19,926
Redemptions	9,813	11,980				21,793
Commissary sales					36,288	36,288
Other	19					19
Total additions	<u>9,908,648</u>	<u>693,827</u>	<u>472,191</u>	<u>12,567</u>	<u>36,288</u>	<u>11,123,521</u>
Total	<u>9,908,648</u>	<u>705,922</u>	<u>536,387</u>	<u>60,246</u>	<u>41,393</u>	<u>11,252,596</u>
REDUCTIONS						
Deposits, taxes, fees, etc. settled to:						
Louisiana Wildlife and Fisheries	49,915		85			50,000
Louisiana Department of Forestry	25,498					25,498
Red River Levee District	3,533					3,533
Louisiana Tax Commission	2,244					2,244
Louisiana Commission on Law Enforcement			8,459			8,459

(Continued)

DESOTO PARISH SHERIFF
 Mansfield, Louisiana
 Notes to the Financial Statements (Continued)

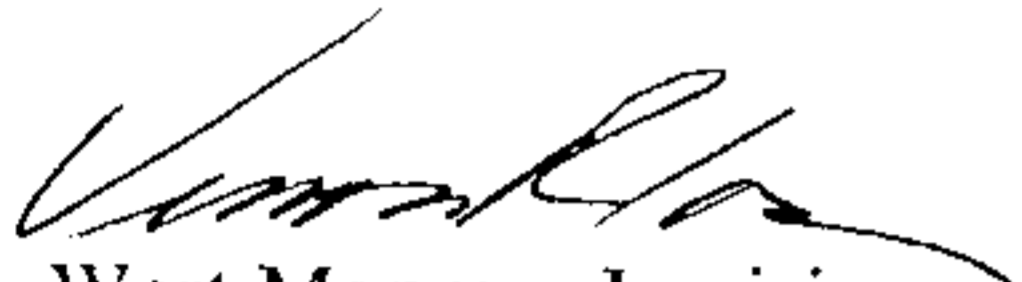
<u>Program Title</u>	<u>CFDA Number</u>	<u>Revenue</u>	<u>Issues/ Expenditures</u>
United States Department of Justice			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Multi-Jurisdictional Task Force	16.579	<u>\$17,424</u>	<u>\$17,424</u>
Total Federal Financial Assistance		<u>\$22,439</u>	<u>\$22,681</u>
1996:			
United States Department of Agriculture			
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$1,529	\$1,945
United States Department of Justice			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Juvenile Officer's Training	16.540	1,620	1,620
Multi-Jurisdictional Task Force	16.579	<u>27,084</u>	<u>27,084</u>
Total Federal Financial Assistance		<u>\$30,233</u>	<u>\$30,649</u>

11. SUBSEQUENT EVENTS

On August 1, 1996, the sheriff signed a promissory note for \$375,035 due in thirty-six payments of \$11,350 through August 1, 1999. The proceeds from the loan will be used to purchase new vehicles.

DESOTO PARISH SHERIFF
Mansfield, Louisiana
Independent Auditor's Report,
June 30, 1996

In accordance with *Government Auditing Standards*, I have also issued reports dated September 16, 1996, on the DeSoto Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control structure.



West Monroe, Louisiana
September 16, 1996

DESOTO PARISH SHERIFF
Mansfield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended June 30, 1996

SPECIAL REVENUE FUNDS

DRUG TASK FORCE FUND

The Drug Task Force Fund consists of a federal grant from the United States Department of Justice passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, and local matching grants. The purpose of the fund is to increase the apprehension, prosecution, adjudication, detention, rehabilitation, eradication, and treatment of persons who violate state and local laws relating to the production, possession, and transfer of controlled substances.

DRUG TASK FORCE FUND - PROGRAM INCOME

The Drug Task Force Program Income Fund accounts for income from the sale of seized assets and contributions. The purpose of the fund is to increase the apprehension, prosecution, adjudication, detention, rehabilitation, eradication, and treatment of persons who violate state and local laws relating to the production, possession, and transfer of controlled substances.

DARE FUND

The DARE Fund accounts for public donations used to reduce illegal drug use among youth through educational programs.

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1996

	TASK FORCE BUDGET FUND	TASK FORCE PROGRAM INCOME FUND	DARE FUND	TOTAL
ASSETS				
Cash	\$1,781	\$6,420	\$4,724	\$12,925
Receivables	5,306			5,306
Due from General Fund	1,197			1,197
TOTAL ASSETS	<u>\$8,284</u>	<u>\$6,420</u>	<u>\$4,724</u>	<u>\$19,428</u>
LIABILITIES				
Liabilities	NONE	NONE	NONE	NONE
Fund Balance - unreserved - undesignated	\$8,284	\$6,420	\$4,724	\$19,428
TOTAL LIABILITIES AND FUND EQUITY	<u>\$8,284</u>	<u>\$6,420</u>	<u>\$4,724</u>	<u>\$19,428</u>

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 1996

	TASK FORCE BUDGET FUND	TASK FORCE PROGRAM INCOME	DARE FUND	TOTAL
REVENUES				
Intergovernmental revenues - federal grants	\$27,084			\$27,084
Fines and forfeitures		\$7,952	\$5,371	13,323
Total revenues	<u>27,084</u>	<u>7,952</u>	<u>5,371</u>	<u>40,407</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and related benefits	15,087	340	500	15,927
Operating services	3,978	342	3	4,323
Materials and supplies	787	1,176	9,017	10,980
Travel and other charges	11,213	1,050		12,263
Capital outlay	<u>4,367</u>	<u>2,651</u>	<u>900</u>	<u>7,918</u>
Total expenditures	<u>35,432</u>	<u>5,559</u>	<u>10,420</u>	<u>51,411</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(8,348)</u>	<u>2,393</u>	<u>(5,049)</u>	<u>(11,004)</u>
OTHER FINANCING SOURCES (Uses)				
Transfers in	10,064			10,064
Transfers out		(10,064)		(10,064)
Total other financing sources (uses)	<u>10,064</u>	<u>(10,064)</u>	<u>NONE</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,716	(7,671)	(5,049)	(11,004)
FUND BALANCES AT BEGINNING OF YEAR	<u>6,568</u>	<u>14,091</u>	<u>9,773</u>	<u>30,432</u>
FUND BALANCES AT END OF YEAR	<u>\$8,284</u>	<u>\$6,420</u>	<u>\$4,724</u>	<u>\$19,428</u>

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended June 30, 1995

	<u>TASK FORCE BUDGET FUND</u>	<u>TASK FORCE PROGRAM INCOME</u>	<u>DARE FUND</u>	<u>TOTAL</u>
REVENUES				
Intergovernmental revenues:				
Federal grants	\$17,424			\$17,424
State grants			\$4,290	4,290
Fines and forfeitures		\$21,038	6,135	27,173
Other	374		529	903
Total revenues	<u>17,798</u>	<u>21,038</u>	<u>10,954</u>	<u>49,790</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and related benefits	9,346	322	56	9,724
Operating services	5,116	1,109		6,225
Materials and supplies	537	2,711	3,400	6,648
Travel and other charges	11,167	437	500	12,104
Capital outlay		2,697		2,697
Total expenditures	<u>26,166</u>	<u>7,276</u>	<u>3,956</u>	<u>37,398</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(8,368)</u>	<u>13,762</u>	<u>6,998</u>	<u>12,392</u>
OTHER FINANCING SOURCES (Uses)				
Transfers in	7,100			7,100
Transfers out		(7,100)		(7,100)
Total other financing sources (uses)	<u>7,100</u>	<u>(7,100)</u>	<u>NONE</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,268)	6,662	6,998	12,392
FUND BALANCES AT BEGINNING OF YEAR	<u>7,836</u>	<u>7,429</u>	<u>2,775</u>	<u>18,040</u>
FUND BALANCES AT END OF YEAR	<u>\$6,568</u>	<u>\$14,091</u>	<u>\$9,773</u>	<u>\$30,432</u>

DESOTO PARISH SHERIFF
Mansfield, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended June 30, 1996
With Supplemental Information Schedules

C O N T E N T S

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DESOTO PARISH SHERIFF
Mansfield, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>DRUG SEIZURES ESCROW FUND</u>	<u>COMMISSARY FUND</u>	<u>TOTAL</u>
ASSETS						
Cash	\$46,636	\$9,024	\$89,101	\$38,276	\$4,304	\$187,341
Due from other governments			69			69
TOTAL ASSETS	<u>\$46,636</u>	<u>\$9,024</u>	<u>\$89,170</u>	<u>\$38,276</u>	<u>\$4,304</u>	<u>\$187,410</u>
LIABILITIES						
Due to taxing bodies and others	\$17,250	\$9,024	\$89,170	\$38,276	\$4,304	\$158,024
Auto dealer tax deposits	29,386					29,386
TOTAL LIABILITIES	<u>\$46,636</u>	<u>\$9,024</u>	<u>\$89,170</u>	<u>\$38,276</u>	<u>\$4,304</u>	<u>\$187,410</u>

DESOTO PARISH SHERIFF
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

	<u>Inventory</u>	<u>Probation</u>	<u>DWI</u>
Balance on hand at July 1, 1994	\$1,479	\$14,965	\$4,250
1994-1995:			
Increases	5,015	25,332	5,339
Decreases	(5,257)	(16,342)	(500)
1995-1996:			
Increases	1,529	23,167	4,725
Decreases	<u>(1,945)</u>	<u>(20,310)</u>	<u>(538)</u>
Balance on hand at June 30, 1996	<u>\$821</u>	<u>\$26,812</u>	<u>\$13,276</u>

8. LITIGATION AND CLAIMS

At June 30, 1996, the DeSoto Parish Sheriff is involved in several lawsuits which are either adequately covered by liability insurance or, in the opinion of the sheriff's legal counsel, will not result in any liability to the sheriff.

**9. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The DeSoto Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the DeSoto Parish Police Jury.

10. FEDERAL FINANCIAL ASSISTANCE

During the two years ended June 30, 1996, the DeSoto Parish Sheriff participated in the following federal financial assistance programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Revenue</u>	<u>Issues/ Expenditures</u>
1995:			
United States Department of Agriculture			
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$5,015	\$5,257

DESOTO PARISH SHERIFF
Mansfield, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS
Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others, 1996

	<u>TAX COLLECTOR FUND</u>	<u>CIVIL FUND</u>	<u>CRIMINAL FUND</u>	<u>DRUG SEIZURE ESCROW FUND</u>	<u>COMMISSARY FUND</u>	<u>TOTAL</u>
REDUCTIONS: (CONTD.)						
DeSoto Parish:						
Sheriff's General Fund	\$1,332,687	\$78,935	\$19,733			\$1,431,355
Police Jury	814,812		2,300			817,112
School Board	6,267,668					6,267,668
Assessor	335,794					335,794
Municipalities			11,454			11,454
District Attorney			54,713	\$17,392		72,105
Communications District	87,282					87,282
Criminal court fund			144,151			144,151
Clerk of court	577	41,319	69,573			111,469
Indigent defender board			57,675			57,675
Litigants		556,529				556,529
Pension funds	258,674					258,674
Northwest Crime Lab			21,600			21,600
Northwest Juvenile Detention Center			17,302			17,302
Louisiana Rehabilitation Services			9,330			9,330
Fire Protection Service District No.1	148,080					148,080
Fire Protection Service District No.2	26,547					26,547
Fire Protection Service District No.5	61,673					61,673
Fire Protection Service District No.8	386,382					386,382
Fire Protection Service District No.9	80,756					80,756
Other settlements			7,177			7,177
Refunds	9,276		19,586	4,578	\$37,089	70,529
Other reductions		20,115				20,115
Intergovernmental			4,079			4,079
Total reductions	<u>9,891,398</u>	<u>696,898</u>	<u>447,217</u>	<u>21,970</u>	<u>37,089</u>	<u>11,094,572</u>
UNSETTLED BALANCES AT END OF YEAR	<u>\$17,250</u>	<u>\$9,024</u>	<u>\$89,170</u>	<u>\$38,276</u>	<u>\$4,304</u>	<u>\$158,024</u>

(Concluded)

DESOTO PARISH SHERIFF
Mansfield, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 1995

	TAX COLLECTOR FUND	CIVIL FUND	CRIMINAL FUND	DRUG SEIZURE ESCROW FUND	COMMISSARY FUND	TOTAL
UNSETTLED BALANCES AT BEGINNING OF THE YEAR	\$280	\$10,027	\$67,955	\$28,078	\$674	\$107,014
ADDITIONS						
<i>Deposits:</i>						
Sheriff's sales		463,702				463,702
Fines, forfeitures, and costs			455,095			455,095
Garnishments		122,468				122,468
Other deposits		52,817				52,817
Seizures, etc.				42,739		42,739
<i>Taxes, fees, etc., paid to tax collector:</i>						
<i>Ad valorem taxes:</i>						
Current year	9,415,427					9,415,427
Prior year	5,322					5,322
State revenue sharing	555,611					555,611
Sportsmen licenses	89,997					89,997
<i>Interest on:</i>						
NOW account	11,235			1,070		12,305
Delinquent taxes	4,931					4,931
Prior year taxes	963					963
Cost of tax notices, etc.	10,434					10,434
Commissary sales					40,407	36,288
Total additions	<u>10,093,920</u>	<u>638,987</u>	<u>455,095</u>	<u>43,809</u>	<u>40,407</u>	<u>11,272,218</u>
Total	<u>10,094,200</u>	<u>649,014</u>	<u>523,050</u>	<u>71,887</u>	<u>41,081</u>	<u>11,379,232</u>
REDUCTIONS						
<i>Deposits, taxes, fees, etc. settled to:</i>						
Louisiana Wildlife and Fisheries	76,579		160			76,739
Louisiana Department of Forestry	25,333					25,333
Red River Levee District	3,614					3,614
Louisiana Tax Commission	2,230					2,230
Louisiana Commission on Law Enforcement			11,487			11,487

(Continued)

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws, regulations, and grants, and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

**HONORABLE HUGH BENNETT
DESOTO PARISH SHERIFF
Mansfield, Louisiana**

I have audited the general purpose financial statements of the DeSoto Parish Sheriff as of June 30, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated September 16, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I 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 DeSoto Parish Sheriff, is the responsibility of the DeSoto Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the DeSoto Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

MEMBER AMERICAN
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DESOTO PARISH SHERIFF
Mansfield, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

This report is intended for the information of the DeSoto Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'W. Monroe', written in a cursive style.

West Monroe, Louisiana
September 16, 1996

**Independent Auditor's Report
on the Internal Control Structure**

**HONORABLE HUGH BENNETT
DESOTO PARISH SHERIFF
Mansfield, Louisiana**

I have audited the general purpose financial statements of the DeSoto Parish Sheriff as of June 30, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated September 16, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I 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 DeSoto Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, 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.

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DESOTO PARISH SHERIFF
Mansfield, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1996

In planning and performing my audit of the general purpose financial statements of the DeSoto Parish Sheriff for the two years ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors and 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the DeSoto Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 16, 1996

DESOTO PARISH SHERIFF
Mansfield, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended June 30, 1996

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

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

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

CRIMINAL FUND

The Criminal Fund is a depository for cash bonds which are posted in criminal cases and the collection of a \$7 bond fee charge levied for the processing of cash bonds. Bond fee charges are transferred to the sheriff's General Fund and cash bonds are held until cases are heard in court and then either refunded to defendants, when they are found not guilty, or are distributed.

DRUG SEIZURES ESCROW FUND

In accordance with Louisiana Revised Statute 40:2616, The District Attorney for the Eleventh Judicial District has appointed the DeSoto Parish Sheriff as administrator for the Drug Seizures Escrow Fund. This fund accounts for seized property and controlled substances that, if not rightfully claimed, is subject to forfeiture to the law enforcement agencies that participated in the seizing process. The distributions to the appropriate agencies are made only upon order of the district attorney.

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual, 1995

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$121,530)</u>	<u>\$34,029</u>	<u>\$155,559</u>	<u>\$7,449</u>	<u>\$12,392</u>	<u>\$4,943</u>
OTHER FINANCING SOURCES (Uses)						
Sale of assets and seized property	6,500	6,520	20			
Proceeds from lease purchase	20,000	19,989	(11)			
Transfers in				7,100	7,100	
Transfers out				(7,100)	(7,100)	
Total other financing source (uses)	<u>26,500</u>	<u>26,509</u>	<u>9</u>	<u>NONE</u>	<u>NONE</u>	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(95,030)</u>	<u>60,538</u>	<u>155,568</u>	<u>7,449</u>	<u>12,392</u>	<u>4,943</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>715,059</u>	<u>715,059</u>		<u>18,040</u>	<u>18,040</u>	
FUND BALANCES AT END OF YEAR	<u><u>\$620,029</u></u>	<u><u>\$775,597</u></u>	<u><u>\$155,568</u></u>	<u><u>\$25,489</u></u>	<u><u>\$30,432</u></u>	<u><u>\$4,943</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

C O N T E N T S (CONTD..)

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules: (Contd.)		
Fiduciary Fund Type - Agency Funds:		
Combining Balance Sheet, June 30, 1996	4	29
Combining Schedule of Changes in Unsettled Balances Due to Taxing Bodies and Others:		
For the Year Ended June 30, 1996	5	30
For the Year Ended June 30, 1995	6	32
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Report on Compliance with Laws, Regulations, Contracts, and Grants		35
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Independent Accountant's Report

HONORABLE HUGH BENNETT
DESOTO PARISH SHERIFF
Mansfield, Louisiana

I have audited the general purpose financial statements of the DeSoto Parish Sheriff, a component unit of the DeSoto Parish Police Jury, as of June 30, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the DeSoto Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the DeSoto Parish Sheriff as of June 30, 1996, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the DeSoto Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

SUPPLEMENTAL INFORMATION SCHEDULES

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended June 30, 1995

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Ad valorem taxes	\$1,150,000	\$1,159,198	\$9,198			
Intergovernmental revenues:						
Federal grants		5,015	5,015	\$17,000	\$17,424	\$424
State grants:						
State revenue sharing (net)	61,000	60,592	(408)			
State supplemental pay	105,000	104,383	(617)			
Other grants	22,500	21,876	(624)	4,000	4,290	290
Local grants	22,000	39,145	17,145			
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	13,000	13,514	514			
Commissions on fines and bonds	38,500	60,446	21,946			
Commission on state revenue sharing	51,000	51,557	557			
Civil and criminal fees	135,500	137,852	2,352			
Court attendance	3,600	4,080	480			
Transportation of prisoners	5,000	6,141	1,141			
Feeding and keeping of prisoners	300,000	317,762	17,762			
Tax notices, etc.	1,500	1,585	85			
Other	17,400	21,197	3,797			
Fines and forfeitures				26,000	27,173	1,173
Use of money and property	17,000	18,239	1,239			
Other		1,313	1,313	350	903	553
Total revenues	<u>1,943,000</u>	<u>2,023,895</u>	<u>80,895</u>	<u>47,350</u>	<u>49,790</u>	<u>2,440</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services	1,401,500	1,336,797	64,703	9,910	9,724	186
Operating services	240,000	247,889	(7,889)	7,166	6,225	941
Materials and supplies	227,500	218,258	9,242	7,000	6,648	352
Travel and other charges	28,000	21,003	6,997	12,225	12,104	121
Debt service	7,530	7,530				
Capital outlay	160,000	158,389	1,611	3,600	2,697	903
Total expenditures	<u>2,064,530</u>	<u>1,989,866</u>	<u>74,664</u>	<u>39,901</u>	<u>37,398</u>	<u>2,503</u>

(Continued)

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

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 DeSoto Parish Sheriff's contributions to the System for the years ended June 30, 1996, 1995, and 1994 were \$72,612, \$51,693, and \$121,028, respectively, equal to the required contributions for each year.

6. CHANGES IN AGENCY FUND BALANCES

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

	<u>Balance July 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30</u>
1994-1995:				
Tax Collector	\$280	\$10,093,920	\$10,094,200	NONE
Civil	10,027	638,987	636,919	\$12,095
Criminal	67,955	455,095	458,854	64,196
Drug Seizures Escrow	28,078	43,809	24,208	47,679
Commissary	674	40,407	35,976	5,105
Total	<u>\$107,014</u>	<u>\$11,272,218</u>	<u>\$11,250,157</u>	<u>\$129,075</u>
1995-1996:				
Tax Collector	NONE	\$9,908,648	\$9,891,398	\$17,250
Civil	12,095	693,827	696,898	9,024
Criminal	64,196	472,191	447,217	89,170
Drug Seizures Escrow	47,679	12,567	21,970	38,276
Commissary	5,105	36,288	37,089	4,304
Total	<u>\$129,075</u>	<u>\$11,123,521</u>	<u>\$11,094,572</u>	<u>\$158,024</u>

7. FUND BALANCE RESERVE

The reserve for inventory represents the balance of commodities on hand which are provided by the United States Department of Agriculture for use in the parish jail, as discussed in note 1G. The probation officer is principally funded from fees collected from individuals placed on probation and/or sentenced to substance abuse school by the courts. The fees are used to pay the salary of the probation officer and other costs necessary to operate the office. The DWI program is funded from court costs levied in DWI cases by the district court. The revenues are used to pay necessary costs for operating the DWI program in the parish. The following schedule provides detail on changes in the reserves during the two years ended June 30, 1996:

DESOTO PARISH SHERIFF
Mansfield, Louisiana

Notes to the Financial Statements
As of and For the Two Years Ended June 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the DeSoto Parish Police Jury is the financial reporting entity for DeSoto 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 (GASB) Statement No. 14 established criteria determining which component units should be considered part of the DeSoto Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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:

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

- 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.

Because the sheriff maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the DeSoto Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

Governmental Funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund 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, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

The 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, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 5 percent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 95 percent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 1996.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental fund type and agency fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The sheriff uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

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

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

Substantially, all other revenues are recorded when they become available to the sheriff.

Based on the above criteria, fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

Other Financing Source and (Uses)

Sales of fixed assets and seized property and transfers between funds are accounted for as other financing sources and uses are recognized when the underlying events occur.

E. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least 10 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Encumbrance accounting is not recognized within the budgetary accounting system.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the sheriff has cash (book balance) totaling \$736,052.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at June 30, 1996, are secured as follows:

Bank Balances	<u>\$921,167</u>
Federal deposit insurance	\$165,654
Pledged securities(uncollateralized)	<u>2,741,876</u>
Total	<u>\$3,828,697</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

G. INVENTORY

The inventory at June 30, 1996, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture, as provided by the Food Distribution Program (CFDA 10.550). The inventory is valued at unit prices established by the USDA and recorded as expenditures under the consumption method, using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. Reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

II. VACATION AND SICK LEAVE

After one year of service, all employees are granted 10 days of vacation leave each year. Vacation leave may be accumulated and carried forward to succeeding years. Upon termination of employment, employees are paid for up to 15 days of accumulated vacation leave.

Employees earn one day of sick leave for each month of service. Sick leave, up to a maximum of 120 days, can be accumulated and carried forward to succeeding years. Upon termination of employment, all accumulated sick leave is forfeited by the employee.

At June 30, 1996, employees had no accumulated and vested vacation leave benefits, which would require accrual in the accompanying financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued vacation leave upon separation of employment.

I. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present 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. RECEIVABLES

The following is a summary of receivables at June 30, 1996:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Taxes:			
Ad valorem	\$501		\$501
Other	24		24
Intergovernmental revenues:			
Federal grants -Drug Task Force		\$5,306	5,306

DESOTO PARISH SHERIFF
Mansfield, Louisiana
Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Total
State grants - state supplemental pay	\$10,143		\$10,143
Other state grants	1,062		1,062
Fees, charges, and commissions for services:			
Court attendance	320		320
Transporting of prisoners	1,048		1,048
Feeding and keeping prisoners	26,954		26,954
Tax notices, etc.	285		285
Use of money and property - telephone commission	1,022		1,022
Total	<u>\$41,359</u>	<u>\$5,306</u>	<u>\$46,665</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 1994	\$765,719
Additions:	
1995	158,389
1996	125,875
Reductions:	
1995	(194,261)
1996	<u>(40,353)</u>
Balance, June 30, 1996	<u>\$815,369</u>

4. CHANGES IN GENERAL LONG-TERM DEBT

During the year ended June 30, 1995, the sheriff entered into a lease-purchase agreement for the purchase of communications equipment. The lease agreement required monthly payments of \$941, through October, 1996. However, the final payment was made in advance in June, 1996. All debt retirement payments were made from the General Fund. The following schedule presents changes in general long-term debt:

Balance, June 30, 1994	NONE
Additions - 1995	\$19,989

DESOTO PARISH SHERIFF

Mansfield, Louisiana

Notes to the Financial Statements (Continued)

Reductions:	
1995	(\$6,140)
1996	<u>(13,849)</u>
Balance, June 30, 1996	<u>NONE</u>

5. PENSION PLAN

Substantially all employees of the DeSoto Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 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 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 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980). 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 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 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 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 or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the DeSoto Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the DeSoto Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute

DESOTO PARISH SHERIFF
Mansfield, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual, 1996

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$275,000)</u>	<u>(\$154,169)</u>	<u>\$120,831</u>	<u>(\$12,153)</u>	<u>(\$11,004)</u>	<u>\$1,149</u>
OTHER FINANCING SOURCES (Uses)						
Sale of assets and seized property		3,037	3,037			
Compensation for damaged assets		993	993			
Transfers in				10,000	10,064	64
Transfers out				(10,000)	(10,064)	(64)
Total other financing sources (uses)	<u>NONE</u>	<u>4,030</u>	<u>4,030</u>	<u>NONE</u>	<u>NONE</u>	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(275,000)</u>	<u>(150,139)</u>	<u>124,861</u>	<u>(12,153)</u>	<u>(11,004)</u>	<u>1,149</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>775,597</u>	<u>775,597</u>		<u>30,330</u>	<u>30,432</u>	<u>102</u>
FUND BALANCES AT END OF YEAR	<u>\$500,597</u>	<u>\$625,458</u>	<u>\$124,861</u>	<u>\$18,177</u>	<u>\$19,428</u>	<u>\$1,251</u>

(Concluded)

The accompanying notes are an integral part of this statement.