

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1996

INTRODUCTION

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

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

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the Tangipahoa Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Tangipahoa Parish Council is the financial reporting entity for Tangipahoa Parish. The financial reporting entity consists of (a) the primary government (council), (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 exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
- 2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
- 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 is fiscally dependent on the council, the sheriff was determined to be a component unit of the Tangipahoa Parish Council, 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 council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

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

Funds of the sheriff are classified into two fund types and four generic funds. These funds are described as follows:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's *primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include 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.*

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

Special Revenue Fund

The Special Revenue Fund is established to account for the proceeds of specific revenue sources other than special assessments, expendable trust, or major capital projects that are legally restricted to expenditures for specified purposes.

Fiduciary Fund Type

These funds account for assets held by the sheriff as a trustee or agent for individuals, private organizations, and other governmental units. These funds are as follows:

Expendable Trust and Agency Funds

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

D. BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year. Commissions earned from the related State Revenue Sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Substantially all other revenues are recorded when received.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is prepaid insurance premiums, billed and paid in advance, which are amortized over the life of the policy.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

E. BUDGET PRACTICES

The proposed budget for 1996 was made available for public inspection on June 14, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Tangipahoa Parish Sheriff's office on June 28, 1995, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits and interest bearing demand deposit accounts. 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 their principal office in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVENTORY

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

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

current assets.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

All regular employees of the sheriff's office earn one day of vacation leave and one day of sick leave each month. Vacation leave may be accumulated up to five days a year. Sick leave may be accumulated; however, upon resignation or retirement, unused sick leave lapses.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund. At June 30, 1996, the employees of the sheriff had accumulated and vested \$38,650 in vacation leave privileges.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

L. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Sheriff Operational	7.80	7.80	N/A
Law Enforcement	10.26	10.26	12/31/01

3. CASH AND CASH EQUIVALENTS

At June 30, 1996, the sheriff has cash and cash equivalents (book balances) totaling \$1,002,445, as follows:

Demand deposits	\$ 283,527
Interest bearing demand deposits	718,918
Total	\$ 1,002,445

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. 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. At June 30, 1996, the sheriff has \$1,440,463 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$1,240,463 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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.

4. RECEIVABLES

The receivables of \$67,340 at June 30, 1996, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
Due from Others	\$ 28,070	\$ 39,270	\$ 67,340

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

5. DUE FROM/TO OTHER FUNDS

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

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General	\$ 102,753	\$ 8,708
Special Revenue	8,708	44,786
Debt Service	-	-
Bond	-	16,805
Civil	-	27,620
Inmate Asset	101,297	-
Inmate Council	-	101,297
Tax Collector	-	13,542
Total	<u>\$ 212,758</u>	<u>\$ 212,758</u>

6. DUE FROM OTHER GOVERNMENTS

The individual balances due the General and Special Revenue Funds from other governmental units at June 30, 1996, are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
United States:			
Department of Justice	\$ 86,496	\$ -	\$ 86,496
Immigration and Naturalization Service	159,697	-	159,697
U.S. Marshall	92,092	-	92,092
State of Louisiana:			
Supplemental Pay	31,585	-	31,585
Department of Corrections	322,119	-	322,119
Commission on Law Enforcement	8,432	30,278	38,710
Video Poker	62,130	-	62,130
Tangipahoa Parish :			
Parish Council	29,514	-	29,514
Criminal Court	19,709	-	19,709
Other Governmental Units	63,471	150	63,621
Total	<u>\$875,245</u>	<u>\$ 30,428</u>	<u>\$905,673</u>

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Vehicles	\$ 1,235,212	\$ 499,278	\$ 216,734	\$ 1,517,756
Office furniture and equipment	94,870	12,114	1,197	105,787
Law enforcement weapons & equipment	671,558	105,922	-	777,480
Data processing equipment	107,689	8,413	14,604	101,498
Total	<u>\$ 2,109,329</u>	<u>\$ 625,727</u>	<u>\$ 232,535</u>	<u>\$ 2,502,521</u>

8. PENSION PLAN

Substantially all employees of the Tangipahoa Parish Sheriff's office are members of the Louisiana Sheriffs 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 \$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. 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 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.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Tangipahoa Parish Sheriff is required to contribute at an actuarially determined rate. That 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 Tangipahoa Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1103, the employer contributions are determined by actuarial valuation and are subject to change each year

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

based on the results of the valuation for the prior fiscal year. The Tangipahoa Parish Sheriff's contributions to the System for the years ended June 30, 1996, 1995, and 1994, were \$207,319, \$153,854, and \$131,526, respectively, equal to the required contribution for each year.

Deferred Compensation Plan:

The Tangipahoa Parish Sheriff also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the sheriff (without being restricted to the provisions of the benefits under the plan), subject only to the claims of the sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the sheriff in an amount equal to the fair market value of the deferred account for each participant.

The sheriff has the duty of due care that would be required of an ordinary prudent investor. The sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

9. COMPENSATED ABSENCES

At June 30, 1996, employees of the sheriff have accumulated and vested \$38,650 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$38,650 is recorded as an obligation of the General Fund, and no amount is recorded within the general long-term obligations account group.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

10. LEASES

The sheriff records assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. The purpose of the leases was to purchase equipment and vehicles. The following is an analysis of capital leases:

Type	Recorded Amount
Equipment	\$ 14,500
Vehicles	636,196
Total	\$ 650,696

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1996, are scheduled as follows:

	Equipment	Vehicles
Fiscal year:		
1996-1997	\$ 5,303	\$ 272,442
1997-1998	-	218,561
1998-1999	-	77,358
1999-2000	-	4,007
Total minium lease payments	5,303	572,368
Less - amount representing interest	172	36,747
Present value of net minium lease payments	\$ 5,131	\$ 535,621

The sheriff also has operating leases for the use of automobiles for some of the employecs of the sheriff's office. The amount of lease payments for June 30, 1996 was \$141,089.

The minimum annual commitments under noncancelable operating leases are as follows:

	Offices	Equipment
Fiscal year:		
1996-1997	\$ -	\$ 141,089
Total	\$ -	\$ 141,089

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

11. CHANGES IN AGENCY FUND BALANCES

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

	Balance at Beginning of Year	Additions	Deletions	Balance at End of Year
Agency funds:				
Civil	\$ 18,423	\$ 1,103,841	\$ 1,094,644	\$ 27,620
Bond	162,846	1,436,404	1,455,694	143,556
Tax Collector	165,324	13,413,006	13,475,905	102,425
Advance Deposit	100,487	94,626	83,894	111,219
Inmate Council	50,507	369,150	297,249	122,408
Total	<u>\$ 497,587</u>	<u>\$16,417,027</u>	<u>\$ 16,407,386</u>	<u>\$ 507,228</u>

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year:

	Bonds Payable	Capital Leases (Note 10)
Long-term obligations payable at July 1, 1995	\$ 2,015,000	\$ 144,061
Additions	-	446,066
Deletions	145,000	178,213
Long-term obligations payable at June 30, 1996	<u>\$ 1,870,000</u>	<u>\$ 411,914</u>

Refunding Bonds:

\$1,650,000, Refunding Bonds, Series 1994, due in annual installments of principal and semi-annual installments of interest through March 1, 2005; interest at 5.80%

\$1,515,000

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

The 7.80 millage ad valorem tax is dedicated to the repayment of this bond. A schedule of the outstanding Refunding Series 1994, Bonds and the interest and principal requirements by dates is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
September 1, 1996	\$ -	\$ 43,935	\$ 43,935
March 1, 1997	75,000	43,935	118,935
September 1, 1997		41,760	41,760
March 1, 1998	80,000	41,760	121,760
September 1, 1998		39,440	39,440
March 1, 1999	90,000	39,440	129,440
September 1, 1999		36,830	36,830
March 1, 2000	90,000	36,830	126,830
September 1, 2000		34,220	34,220
March 1, 2001	205,000	34,220	239,220
September 1, 2001		28,275	28,275
March 1, 2002	215,000	28,275	243,275
September 1, 2002		22,040	22,040
March 1, 2003	240,000	22,040	262,040
September 1, 2003		15,080	15,080
March 1, 2004	250,000	15,080	265,080
September 1, 2004		7,830	7,830
March 1, 2005	270,000	7,830	277,830
Total	<u>\$ 1,515,000</u>	<u>\$ 538,820</u>	<u>\$ 2,053,820</u>

The Bond was issued for the purpose of refunding certain of the sheriff's obligations to the Parish of Tangipahoa with respect to reimbursement contracts with the State of Louisiana dated February 9, 1982, June 18, 1982 and September 3, 1985.

Certificates of Indebtedness:

\$500,000, 1994 Certificates of Indebtedness serial bonds due in annual installments of principal and semi-annual installments of interest through March 1, 2000; interest at 7.40%

\$ 355,000

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

The 10.26 millage ad valorem tax is dedicated to the repayment of this bond. A schedule of outstanding Certificates of Indebtedness, Series 1994 Bonds, interest and principal requirements by dates is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
September 1, 1996	\$ -	\$ 13,135	\$ 13,135
March 1, 1997	80,000	13,135	93,135
September 1, 1997		10,175	10,175
March 1, 1998	85,000	10,175	95,175
September 1, 1998		7,030	7,030
March 1, 1999	90,000	7,030	97,030
September 1, 1999		3,700	3,700
March 1, 2000	100,000	3,700	103,700
Total	<u>\$ 355,000</u>	<u>\$ 68,080</u>	<u>\$ 423,080</u>

The Certificates were issued for the purpose of acquiring and improving additional jail and detention facilities for the sheriff.

13. BANK LOANS PAYABLE

At June 30, 1996, the General Fund had a bank loan of \$900,000 @ 6.75% per annum.

14. LITIGATION

The Tangipahoa Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, resolution of these lawsuits would not involve a substantial liability to the sheriff.

15. SUBSEQUENT EVENTS

On August 26, 1996, the Tangipahoa Parish Sheriff entered into a capital lease with Ford Motor Credit Corporation to purchase police units for \$93,750. Future minimum lease payments under capital leases, together with the present value of net minimum lease payments are scheduled as follows:

<u>Fiscal Year</u>	<u>Vehicles</u>
1996-1997	\$ 30,997
1997-1998	33,815
1998-1999	33,815
1999-2000	2,819
Total minium lease payments	101,446
Less amount representing interest	7,696
Present value of net minium lease payments	<u>\$ 93,750</u>

SPECIAL REVENUE FUNDS

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Statement D

Special Revenue Funds
Combining Balance Sheet
June 30, 1996

	<u>Tri-Parish Fund</u>	<u>Drug Net Fund</u>	<u>Totals</u>
ASSETS			
Assets:			
Cash and Cash Equivalents	\$52,718	\$3,508	\$56,226
Receivables	39,270	-	39,270
Due From Other Funds	8,708	-	8,708
Due From Other Governments	30,428	-	30,428
	<u>\$131,124</u>	<u>\$3,508</u>	<u>\$134,632</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	\$8,018	\$ -	\$8,018
Due to Other Governments	13,336	-	13,336
Due to Other Funds	44,786	-	44,786
	<u>66,140</u>	<u>-</u>	<u>66,140</u>
Equity:			
Fund Balances-			
Reserved	19,127	-	19,127
Unreserved	45,857	3,508	49,365
	<u>64,984</u>	<u>3,508</u>	<u>68,492</u>
TOTAL FUND EQUITY	<u>64,984</u>	<u>3,508</u>	<u>68,492</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$131,124</u>	<u>\$3,508</u>	<u>\$134,632</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Statement E

Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 1996

	Tri-Parish Fund	Drug Net Fund	Totals
REVENUES			
Federal Grants	\$104,419	\$ -	\$104,419
Seizures	17,360	-	17,360
Interest Earned	2,973	232	3,205
Local Match	37,117	-	37,117
Miscellaneous	5,102	221	5,323
TOTAL REVENUES	166,971	453	167,424
EXPENDITURES			
Public Safety:			
Salaries	103,360	10,300	\$113,660
Employee Benefits	6,566	-	6,566
Law Enforcement	45,108	-	45,108
Capital Outlays	-	-	-
TOTAL EXPENDITURES	155,034	10,300	165,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,937	(9,847)	2,090
FUND BALANCE, BEGINNING OF YEAR	53,047	13,355	66,402
FUND BALANCE, END OF YEAR	\$64,984	\$3,508	\$68,492

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

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

	<u>TRI-PARISH FUND</u>			<u>DRUG NET FUND</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES						
Federal Grants	\$104,356	\$104,419	\$63	\$ -	\$ -	\$ -
Seizures	33,000	17,360	(15,640)	-	-	-
Interest Earned	2,000	2,973	973	200	232	32
Local Match	37,092	37,117	25	-	-	-
Miscellaneous	-	5,102	5,102	-	221	221
TOTAL REVENUES	<u>176,448</u>	<u>166,971</u>	<u>(9,477)</u>	<u>200</u>	<u>453</u>	<u>253</u>
EXPENDITURES						
Public Safety:						
Salaries	106,000	103,360	2,640	10,000	10,300	(300)
Employee Benefits	7,879	6,566	1,313	-	-	-
Law Enforcement	44,785	45,108	(323)	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>158,664</u>	<u>155,034</u>	<u>3,630</u>	<u>10,000</u>	<u>10,300</u>	<u>(300)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,784	11,937	(5,847)	(9,800)	(9,847)	(47)
FUND BALANCE, BEGINNING OF YEAR	<u>53,047</u>	<u>53,047</u>	<u>-</u>	<u>13,355</u>	<u>13,355</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$70,831</u>	<u>\$64,984</u>	<u>(\$5,847)</u>	<u>\$3,555</u>	<u>\$3,508</u>	<u>(\$47)</u>

The accompanying notes are an integral part of these statements.

Statement F

TOTALS		
Budget	Actual	Variance- Favorable (Unfavorable)
\$104,356	\$104,419	\$63
33,000	17,360	(15,640)
2,200	3,205	1,005
37,092	37,117	25
-	5,323	5,323
176,648	167,424	(9,224)
116,000	113,660	2,340
7,879	6,566	1,313
44,785	45,108	(323)
-	-	-
168,664	165,334	3,330
7,984	2,090	(5,894)
66,402	66,402	-
\$74,386	\$68,492	(\$5,894)

The accompanying notes are an integral part of these statements.

FIDUCIARY FUND TYPE - EXPENDABLE TRUST AND AGENCY FUNDS

CIVIL FUND

The Civil Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. Reductions from the fund are made to the General Fund, to litigants and to others for costs incurred in settlement of suits.

BOND FUND

The Bond Fund accounts for bonds deposited and held until the courts have determined the costs applicable to the bond deposits. Reductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

ADVANCE DEPOSIT FUND

The Advance Deposit Fund accounts for deposits made by litigants in civil suits to cover advertising costs mandated by law.

INMATE COUNCIL FUND

The Inmate Council Fund accounts for the collection of commissions from the pay telephone, the purchases of commissaries by the prisoners and the one dollar per prisoner per day allowance paid by the U.S. Department of the Treasury for federal prisoners. The cash collected is used to purchase new commissaries and recreational equipment for the prisoners.

INMATE ASSET FUND

The Inmate Asset Fund accounts for the deposits of inmate's cash and the inmate's use of their cash during the duration of the inmates incarceration at the parish jail. Upon release from the parish jail the inmate's remaining cash is returned.

TAX COLLECTOR

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

PECAN GROVE

The Pecan Grove Fund accounts for the excess of revenues and expenses of the Pecan Grove Apartments, which are being held in trust by the sheriff, because of a decree handed down by the courts until a judgement is rendered in this matter.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

FIDUCIARY FUNDS
Combining Statement of
Assets and Liabilities
June 30, 1996

	EXPENDABLE TRUST FUND			AGENCY FUNDS			
	Pecan Grove	Dare Scholarship Account	Inmate Council Account	Civil	Bond	Advance Deposits	Inmate Asset Account
ASSETS							
Cash	\$52,906	\$9,867	\$7,961	\$27,620	\$143,556	\$111,219	\$122,408
Due from Other Funds	-	-	101,297	-	-	-	-
Total Assets	<u>\$52,906</u>	<u>\$9,867</u>	<u>\$109,258</u>	<u>\$27,620</u>	<u>\$143,556</u>	<u>\$111,219</u>	<u>\$122,408</u>
LIABILITIES							
Liabilities:							
Due to Other Funds	\$ -	\$ -	\$ -	\$27,620	\$16,805	\$ -	\$101,297
Due to Taxing Bodies and Others	52,906	-	-	-	126,751	111,219	21,111
Total Liabilities	<u>52,906</u>	<u>-</u>	<u>-</u>	<u>27,620</u>	<u>143,556</u>	<u>111,219</u>	<u>122,408</u>
FUND BALANCES							
Reserved	-	9,867	109,258	-	-	-	-
Total Liabilities and Fund Balances	<u>\$52,906</u>	<u>\$9,867</u>	<u>\$109,258</u>	<u>\$27,620</u>	<u>\$143,556</u>	<u>\$111,219</u>	<u>\$122,408</u>

The accompanying notes are an integral part of these statements.

Statement G

<u>AGENCY FUND</u>	<u>TOTAL</u>
<u>Tax Collector</u>	<u>June 30, 1996</u>
\$102,425	\$577,962
<u>-</u>	<u>101,297</u>
<u>\$102,425</u>	<u>\$679,259</u>
\$13,542	\$159,264
<u>88,883</u>	<u>400,870</u>
<u>102,425</u>	<u>560,134</u>
<u>-</u>	<u>119,125</u>
<u>\$102,425</u>	<u>\$679,259</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Schedule 1

FIDUCIARY FUND TYPE - AGENCY FUNDS
Schedule of Changes in Balance Due to General Fund,
Taxing Bodies and Others
For the Year Ended June 30, 1996

	Civil Fund	Criminal Bond Fund	Advance Deposits Fund	Inmate Assets Held	Tax Collector Fund	Total Memorandum Only
BALANCES AT BEGINNING OF YEAR	<u>\$18,423</u>	<u>\$162,846</u>	<u>\$100,487</u>	<u>\$50,507</u>	<u>\$165,324</u>	<u>\$497,587</u>
ADDITIONS						
Collections:						
Civil Suits, Sales and Seizures (Schedule 2)	1,103,841	-	-	-	-	1,103,841
Cash Appearance Bonds (Schedule 3)	-	1,436,404	-	-	-	1,436,404
Advertising Costs (Schedule 4)	-	-	94,626	-	-	94,626
Inmate Assets Received	-	-	-	369,150	-	369,150
Taxes, Fees, etc. paid to Tax Collector (Schedule 5)	-	-	-	-	13,413,006	13,413,006
Total Additions	<u>1,103,841</u>	<u>1,436,404</u>	<u>94,626</u>	<u>369,150</u>	<u>13,413,006</u>	<u>16,417,027</u>
REDUCTIONS						
Settlements:						
Civil Suits, Sales and Seizures Distributed To Taxing Bodies and Others (Schedule 2)	1,094,644	-	-	-	-	1,094,644
Cash Appearance Bonds Distributed To Taxing Bodies and Others (Schedule 3)	-	1,455,694	-	-	-	1,455,694
Advertising Costs (Schedule 4)	-	-	83,894	-	-	83,894
Inmate Council Account	-	-	-	181,984	-	181,984
Inmate Assets Returned	-	-	-	115,060	-	115,060
Miscellaneous	-	-	-	205	-	205
Taxes, Fees, etc. Distributed To Taxing Bodies and Others (Schedule 5)	-	-	-	-	13,475,905	13,475,905
Total Reductions	<u>1,094,644</u>	<u>1,455,694</u>	<u>83,894</u>	<u>297,249</u>	<u>13,475,905</u>	<u>16,407,386</u>
BALANCE AT END OF YEAR	<u>\$27,620</u>	<u>\$143,556</u>	<u>\$111,219</u>	<u>\$122,408</u>	<u>\$102,425</u>	<u>\$507,228</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amitc, Louisiana

Schedule 2

FIDUCIARY FUND TYPE - AGENCY - CIVIL FUND
Schedule of Civil Suits, Sales and Seizure
Collections and Settlements
For the Year Ended June 30, 1996

CIVIL SUITS, SALES AND SEIZURE COLLECTIONS

Civil Suits, Sales and Seizures	\$1,009,843
Civil Fees	93,998
	<hr/>
Total Collections	<u>\$1,103,841</u>

CIVIL SUITS, SALES AND SEIZURE SETTLEMENTS

Proceeds and Sales	\$495,217
Garnishments	233,114
Sheriff's Cost	177,539
Tax Collector	19,363
Sheriff's General Fund	81,141
Clerk of Court	38,854
Keeper Fees	20,759
Appraisals	10,925
Out of Parish	7,759
Attorney Fees	4,231
Refunds	3,660
Advertising	2,082
	<hr/>
Total Settlements	<u>\$1,094,644</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Schedule 3

FIDUCIARY FUND TYPE - AGENCY - CRIMINAL BOND FUND
Schedule of Cash Appearance Bond
Collections and Settlements
For the Year Ended June 30, 1996

CASH APPEARANCE BOND COLLECTIONS

Cash Appearance Bonds	\$1,424,768
Interest Earned on Now Account	10,594
Miscellaneous	1,042
	<u>1,042</u>
 Total Collections	 <u>\$1,436,404</u>

CASH APPEARANCE BOND SETTLEMENTS

Parish Council	\$405,728
Restitution	98,073
Judge's Secretaries Reimbursement	92,422
District Attorney Fines	109,127
Public Defender	156,319
Sheriff's Fines	78,377
Law Enforcement Officers Fund	75,724
District Attorney Court Cost	63,261
Judicial District Fund	63,367
Sheriff's Cost	60,845
Clerk of Court Cost	62,901
Transfers	2,036
Florida Parish Juvenile Cost	32,054
Crime Victim Reparation Fund	14,830
Sheriff's DWI Fund	17,989
Cash Bond Escrow	10,876
Contempt of Court	24,780
Peace Officer Training	12,407
State Police Breath Test	13,502
Interest Distributed	9,823
Sheriff's DWI Instrument Use	6,405
Wildlife's DWI Instrument Use	34
Bond Fee	740
District Attorney IWC Fee	230
State Police DWI Instrument Use	125
Refunds	2,856
Traffic Court Case Management	9,685
Hammond DWI Fine	750
Hammond Breath Test	275
Kentwood DWI Fine	225
Ponchatoula DWI Fine	575
Roseland DWI Fine	225
Tickfaw DWI Fine	25
Head & Spinal Cord Fund	28,725
Miscellaneous	125
Sheriff's 2% POST	253
	<u>253</u>
 Total Settlements	 <u>\$1,455,694</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amité, Louisiana

Schedule 4

FIDUCIARY FUND TYPE - AGENCY - ADVANCE DEPOSITS FUND
Schedule of Advertising Cost Collections and Settlements
For the Year Ended June 30, 1996

ADVERTISING COST COLLECTIONS

Advance Deposits	\$92,505
Civil Fees	<u>2,122</u>
Total Collections	<u><u>\$94,627</u></u>

ADVERTISING COST SETTLEMENTS

Civil	\$48,987
Refunds	17,539
Advertising	7,565
Wrecker	6,105
Other	1,633
Miscellaneous	257
Civil Fees	1,160
Public Safety	<u>649</u>
Total Settlements	<u><u>\$83,895</u></u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Schedule 5

FIDUCIARY FUND TYPE - AGENCY - TAX COLLECTOR FUND
Schedule of Tax Collections and Settlements
For the Year Ended June 30, 1996

TAX COLLECTIONS

1995 Ad Valorem Taxes	\$10,239,529
Prior Year Taxes	144,332
Hotel - Motel Tax Collections	149,499
Interest on Delinquent Taxes	78,300
Tax Notices, Costs, etc.	104,301
Refunds and Redemptions	121,463
Parish License	399,741
State Revenue Sharing	1,926,464
Interest Earned on Now Accounts	33,867
Clerk of Court	4,848
Advance Sportsman Account	206,953
Louisiana Tax Commission	3,649
Protested Taxes	60
	<u>\$13,413,006</u>
Total Collections	<u>\$13,413,006</u>

TAX SETTLEMENTS

Louisiana Wildlife and Fisheries Commission	\$191,701
Louisiana Forestry Commission	18,628
Tangipahoa Parish Council	1,864,765
Tangipahoa Parish School Board	2,653,392
Tangipahoa Parish Sheriff	3,345,996
Tangipahoa Parish Assessor	870,831
Tangipahoa Parish Tourist Commission	141,497
Tangipahoa Parish Port Commission	319,332
Tangipahoa Parish Clerk of Court	4,848
Tangipahoa Parish Drainage District	742,390
Tangipahoa Parish Recreation District	54,682
Tangipahoa Parish Fire Protection District	918,846
Refunds and Redemptions	121,464
Pension Funds	310,940
Library	1,003,418
Health Unit	752,592
Hammond Development District	112,293
Auto Dealer's Escrow	44,630
Louisiana Tax Commission	3,660
	<u>\$13,475,905</u>
Total Settlements	<u>\$13,475,905</u>

The accompanying notes are an integral part of these statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Statement H

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1996

GENERAL FIXED ASSETS

Office Furniture & Equipment	\$105,787
Data Processing Equipment	101,498
Law Enforcement Equipment	777,480
Vehicles	<u>1,517,756</u>
 Total General Fixed Assets	 <u><u>\$2,502,521</u></u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund	\$2,425,935
State Grants	29,357
Federal Grants	<u>47,229</u>
 Total Investments in General Fixed Assets	 <u><u>\$2,502,521</u></u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Schedule 6

Schedule of General Fixed Assets
(By Function and Activity)
June 30, 1996

	<u>Office Furniture and Equipment</u>	<u>Data Processing Equipment</u>	<u>Law Enforcement Equipment</u>	<u>Vehicles and Boats</u>	<u>Total</u>
FUNCTION AND ACTIVITY					
Public Safety:					
Police	<u>\$105,787</u>	<u>\$101,498</u>	<u>\$777,480</u>	<u>\$1,517,756</u>	<u>\$2,502,521</u>
Total Public Safety	<u><u>\$105,787</u></u>	<u><u>\$101,498</u></u>	<u><u>\$777,480</u></u>	<u><u>\$1,517,756</u></u>	<u><u>\$2,502,521</u></u>
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES	<u><u>\$105,787</u></u>	<u><u>\$101,498</u></u>	<u><u>\$777,480</u></u>	<u><u>\$1,517,756</u></u>	<u><u>\$2,502,521</u></u>

The accompanying notes are an integral part of these statements.

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SHERIFF OF TANGIPAHOA PARISH
AMITE, LOUISIANA

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
June 30, 1996

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

Release Date MAR 19 1997

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

Component Unit Financial Statements
With Supplemental Information Schedules
As of and For the Year Ended June 30, 1996

C O N T E N T S

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Independent Auditor's Report			5
Independent Auditor's Report on Schedule of Federal Financial Assistance			6
Component Unit Financial Statements:			
Combined Balance Sheet - All Fund Types and Account Groups	A		7
Governmental Fund Types:			
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-All Governmental Fund Types and Expendable Trust Fund	B		9
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	C		10
Notes to the Financial Statements			11
Combining and Individual Fund and Account Group Financial Statements and Schedules:			
Special Revenue Funds:			
Combining Balance Sheet	D		25
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	E		26

TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA

General Purpose Financial Statements
With Supplemental Information Schedules
As of and For the Year Ended June 30, 1996

C O N T E N T S
(Continued)

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget (GAAP Basis) and Actual	F		27
Fiduciary Fund Type - Expendable Trust and Agency Funds:			
Combining Statement of Assets and Liabilities	G		30
Schedule of Changes in Balance Due to General Fund, Taxing Bodies and Others		1	32
Schedule of Civil Suits, Sales and Seizure Collections and Settlements - Civil Fund		2	33
Schedule of Cash Appearance Bond Collections and Settlements - Criminal Bond Fund		3	34
Schedule of Advertising, Cost Collections and Settlements - Advance Deposit Fund		4	35
Schedule of Tax Collections and Settlements - Tax Collector Fund		5	36
Account Group - General Fixed Assets:			
Statement of General Fixed Assets	H		38
Schedule of General Fixed Assets (By Function and Activity)		6	39
Schedule of Changes in General Fixed Assets (By Function and Activity)		7	40

**TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA**

**General Purpose Financial Statements
With Supplemental Information Schedules
As of and For the Year Ended June 30, 1996**

C O N T E N T S
(Continued)

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
General Long-Term Debt Account Group:			
Statement of General Long-Term Debt	I		42
Schedule of Federal Financial Assistance:			
Schedule of Federal Financial Assistance		8	44
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i>			46
Independent Auditor's Report on Compliance Based on and Audit of Component Unit Financial Statements Performed in Accordance with <i>Government</i> <i>Auditing Standards</i>			48
Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs			49
Independent Auditor's Report on Compliance With the General Requirements Applicable to Federal Financial Assistance Programs			51
Independent Auditor's Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions			52
Independent Auditor's Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs			53

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA
Michael P. Estay, CPA
Dale H. Jones, CPA
Charles P. Hebert, CPA

109 West Minnesota Park
Park Place Suite 7
Hammond, LA 70403
VOICE: (504) 542-6372
FAX: (504) 345-3156

KENTWOOD OFFICE
P.O. Box 45 - 602 Fifth St.
Kentwood, LA 70444
VOICE: (504) 229-5955
FAX: (504) 229-5951

MEMBERS
American Institute of CPAs
Society of Louisiana CPAs

INDEPENDENT AUDITOR'S REPORT

To the Honorable Sheriff, J. Edward Layrisson
Parish of Tangipahoa
Amite, Louisiana

We have audited the accompanying component unit financial statements of the Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council as of and for the year ended June 30, 1996, as listed in the table of contents. These component unit financial statements are the responsibility of the Tangipahoa Parish Sheriff. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

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

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Tangipahoa Parish Sheriff, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Tangipahoa Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Kentwood, LA 70444
December 18, 1996

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA
Michael P. Estay, CPA
Dale H. Jones, CPA
Charles P. Hebert, CPA

109 West Minnesota Park
Park Place Suite 7
Hammond, LA 70403
VOICE: (504) 542-6372
FAX: (504) 345-3156

KENTWOOD OFFICE
P.O. Box 45 - 602 Fifth St.
Kentwood, LA 70444
VOICE: (504) 229-5955
FAX: (504) 229-5951

MEMBERS
American Institute of CPAs
Society of Louisiana CPAs

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE

To the Honorable Sheriff, J. Edward Layrisson
Parish of Tangipahoa
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996. These financial statements are the responsibility of the Tangipahoa Parish Sheriff. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the Tangipahoa Parish Sheriff, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
December 18, 1996

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1996

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Trust and Agency</u>
ASSETS AND OTHER DEBITS				
Assets:				
Cash and Cash Equivalents	\$311,187	\$56,226	\$57,070	\$577,962
Other Receivables	28,070	39,270	-	-
Prepaid Insurance	77,938	-	-	-
Inventories	7,289	-	-	-
Due From Other Funds	102,753	8,708	-	101,297
Due From Other Governments	875,245	30,428	-	-
Fixed Assets	-	-	-	-
Other Debits - Amount to be Provided for Retirement of General Long-term Debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u><u>\$1,402,482</u></u>	<u><u>\$134,632</u></u>	<u><u>\$57,070</u></u>	<u><u>\$679,259</u></u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$180,980	\$8,018	\$ -	\$ -
Accrued Vacation Payable	38,650	-	-	-
Payroll Withholdings Payable	9,715	-	-	-
Due to Other Funds	8,708	44,786	-	159,264
Due to Taxing Bodies and Others	-	13,336	-	400,870
Deferred Revenue	71,072	-	-	-
Notes Payable	900,000	-	-	-
Lease Payables	-	-	-	-
Bonds Payable	-	-	-	-
Total Liabilities	<u><u>1,209,125</u></u>	<u><u>66,140</u></u>	<u><u>-</u></u>	<u><u>560,134</u></u>
Equity and Other Credits:				
Investment in General Fixed Assets	-	-	-	-
Fund Balance				
Reserved	85,227	19,127	57,070	119,125
Unreserved	108,130	49,365	-	-
Total Equity and other credits	<u><u>193,357</u></u>	<u><u>68,492</u></u>	<u><u>57,070</u></u>	<u><u>119,125</u></u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u><u>\$1,402,482</u></u>	<u><u>\$134,632</u></u>	<u><u>\$57,070</u></u>	<u><u>\$679,259</u></u>

The accompanying notes are an integral part of these statements.

Statement A

<u>Account Groups</u>		
<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$1,002,445
-	-	67,340
-	-	77,938
-	-	7,289
-	-	212,758
-	-	905,673
2,502,521	-	2,502,521
-	2,281,914	2,281,914
<u>\$2,502,521</u>	<u>\$2,281,914</u>	<u>\$7,057,878</u>
\$ -	\$ -	\$188,998
-	-	38,650
-	-	9,715
-	-	212,758
-	-	414,206
-	-	71,072
-	-	900,000
-	411,914	411,914
-	1,870,000	1,870,000
-	2,281,914	4,117,313
2,502,521	-	2,502,521
-	-	280,549
-	-	157,495
<u>2,502,521</u>	<u>-</u>	<u>2,940,565</u>
<u>\$2,502,521</u>	<u>\$2,281,914</u>	<u>\$7,057,878</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF

Amite, Louisiana

Statement B

**Combined Statement of Revenues, Expenditures and Changes in Fund
Balances - All Governmental Fund Types and Expendable Trust Fund
Year Ended June 30, 1996**

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Expendable Trust	
REVENUES					
Taxes - Ad Valorem	\$2,555,288	\$ -	\$ -	\$ -	\$2,555,288
Intergovernmental:					
Federal Grants	238,284	104,419	-	-	342,703
State Grants:					
State Revenue Sharing	325,988	-	-	-	325,988
State Supplemental Pay	353,795	-	-	-	353,795
State Law Enforcement	10,605	-	-	-	10,605
Fee Charges & Commissions for Services:					
Civil and Court Fees	483,050	-	-	-	483,050
Court Attendance	6,320	-	-	-	6,320
Security Guard Service	167,693	-	-	-	167,693
Transportation of Prisoners	2,314	-	-	-	2,314
Feeding and Keeping of Prisoners	3,222,555	-	-	268,000	3,490,555
Commissions on State Revenue Sharing	261,772	-	-	-	261,772
Commissions From Tax Collector Services	215,188	-	-	-	215,188
Video Poker	264,668	-	-	-	264,668
Pay Phone	47,858	-	-	-	47,858
Interest Earned	59,698	3,205	-	1,084	63,987
Seized Assets	13,800	17,360	-	-	31,160
Miscellaneous	24,290	42,440	-	10,367	77,097
TOTAL REVENUES	8,253,166	167,424	-	279,451	8,700,041
EXPENDITURES					
Public Safety:					
Salaries	4,285,251	113,660	-	-	4,398,911
Employee Benefits	906,941	6,566	-	-	913,507
Office Expenditures	261,038	-	-	-	261,038
Law Enforcement	1,985,829	45,108	-	151,892	2,182,829
Professional Services	118,627	-	-	-	118,627
Interest	76,375	-	-	-	76,375
Miscellaneous	-	-	-	7,257	7,257
Capital Outlays	590,750	-	-	7,751	598,501
Debt Service:					
Principal Retirement	178,213	-	145,000	-	323,213
Interest	22,693	-	123,750	-	146,443
TOTAL EXPENDITURES	8,425,717	165,334	268,750	166,900	9,026,701
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(172,551)	2,090	(268,750)	112,551	(326,660)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	70,000	-	273,790	-	343,790
Operating Transfers Out	(273,790)	-	-	(70,000)	(343,790)
Sale of Fixed Assets	265	-	-	-	265
Bonds Proceeds Costs	-	-	(9,845)	-	(9,845)
Proceeds from Capital Leases	457,662	-	-	-	457,662
TOTAL OTHER FINANCING SOURCES (USES)	254,137	-	263,945	(70,000)	448,082
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	81,586	2,090	(4,805)	42,551	121,422
FUND BALANCE, BEGINNING OF YEAR	111,771	66,402	61,875	76,574	316,622
FUND BALANCE, END OF YEAR	\$193,357	\$68,492	\$57,070	\$119,125	\$438,044

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Statement C

**Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (GAAP Basis) and Actual
General and Special Revenue Funds
For Year Ended June 30, 1996**

	GENERAL FUND			SPECIAL REVENUE FUND		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES						
Taxes - Ad Valorem	\$2,525,000	\$2,555,288	\$30,288	\$ -	\$ -	\$ -
Intergovernmental:						
Federal Grants	158,324	238,284	79,960	104,356	\$104,419	63
State Grants:						
State Revenue Sharing	320,650	325,988	5,338	-	-	-
State Supplemental Pay	365,000	353,795	(11,205)	-	-	-
State Law Enforcement	15,000	10,605	(4,395)	-	-	-
Fee Charges and Commissions for Services:						
Civil and Court Fees	453,500	483,050	29,550	-	-	-
Court Attendance	8,000	6,320	(1,680)	-	-	-
Security Guard Service	180,000	167,693	(12,307)	-	-	-
Transportation of Prisoners	26,000	2,314	(23,686)	-	-	-
Feeding and Keeping of Prisoners	3,285,000	3,222,555	(62,445)	-	-	-
Commissions on State Revenue Sharing	262,350	261,772	(578)	-	-	-
Commissions from Tax Collector Services	209,000	215,188	6,188	-	-	-
Video Poker	270,000	264,668	(5,332)	-	-	-
Pay Phone	72,000	47,858	(24,142)	-	-	-
Interest Earned	49,000	59,698	10,698	2,200	3,205	1,005
Seized Assets	15,000	13,800	(1,200)	33,000	17,360	(15,640)
Miscellaneous	46,000	24,290	(21,710)	37,092	42,440	5,348
TOTAL REVENUES	8,259,824	8,253,166	(6,658)	176,648	167,424	(9,224)
EXPENDITURES						
Public Safety:						
Salaries	4,394,250	4,285,251	108,999	116,000	113,660	2,340
Employee Benefits	886,000	906,941	(20,941)	7,879	6,566	1,313
Office Expenditures	239,000	261,038	(22,038)	-	-	-
Law Enforcement	1,939,800	1,985,829	(46,029)	44,785	45,108	(323)
Professional Services	150,000	118,627	31,373	-	-	-
Interest	60,000	76,375	(16,375)	-	-	-
Capital Outlay	435,000	590,750	(155,750)	-	-	-
Debt Service:						
Principal	141,500	178,213	(36,713)	-	-	-
Interest	17,500	22,693	(5,193)	-	-	-
TOTAL EXPENDITURES	8,263,050	8,425,717	(162,667)	168,664	165,334	3,330
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,226)	(172,551)	(169,325)	7,984	2,090	(5,894)
OTHER FINANCING SOURCES (USES)						
Operating Transfer In	50,000	70,000	20,000	-	-	-
Operating Transfer Out	(309,000)	(273,790)	35,210	-	-	-
Sale of Fixed Assets	10,000	265	(9,735)	-	-	-
Proceeds From Capital Leases	270,000	457,662	187,662	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	21,000	254,137	233,137	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER (USES)	17,774	81,586	63,812	7,984	2,090	(5,894)
FUND BALANCE, BEGINNING OF YEAR	111,771	111,771	-	66,402	66,402	-
FUND BALANCE, END OF YEAR	\$129,545	\$193,357	\$63,812	\$74,386	\$68,492	(\$5,894)

The accompanying notes are an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Schedule 7

Schedule of Changes in General Fixed Assets
(By Function and Activity)
For the Year Ended June 30, 1996

	General Fixed Assets July 1, 1995	Additions	Deletions	General Fixed Assets June 30, 1996
FUNCTION AND ACTIVITY				
Public Safety:				
Police	\$2,109,329	\$625,727	\$232,535	\$2,502,521
Total Public Safety	<u>\$2,109,329</u>	<u>\$625,727</u>	<u>\$232,535</u>	<u>\$2,502,521</u>
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES	<u>\$2,109,329</u>	<u>\$625,727</u>	<u>\$232,535</u>	<u>\$2,502,521</u>

The accompanying notes are an integral part of these statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt and capital leases expected to be financed from general fund revenues. Payments of maturing obligations, including interest, are accounted for in the general fund.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

Statement I

STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1996

**AMOUNT TO BE PROVIDED FOR THE
RETIREMENT OF GENERAL LONG-TERM DEBT:**

Amount to be Provided in Future Years From:

General Fund - General Revenues	\$411,914
General Fund - 10.26 mills tax	355,000
General Fund - 7.80 mills tax	<u>1,515,000</u>

Total Amount to be Provided For	<u><u>\$2,281,914</u></u>
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GENERAL LONG-TERM DEBT PAYABLE:

Leases Payable	\$411,914
1994 Certificate of Indebtedness	355,000
1994 Refunding Bond	<u>1,515,000</u>

Total General Long-term Debt Payable	<u><u>\$2,281,914</u></u>
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The accompanying notes are an integral part of these statements.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

**TANGIPAHOA PARISH SHERIFF
Amite, Louisiana**

**Schedule of Federal Financial Assistance
For the Year Ended June 30, 1996**

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Award Period</u>
U.S. Department of Agriculture Passed through Louisiana Department of Agriculture and Forestry	10.550	07/01/95-06/30/96
Total U.S. Department of Agriculture		
U.S. Department of Justice Passed through Louisiana Commission on Law Enforcement and Administration of Administration of Criminal Justice		
Subgrant 94J050J300234	16.540	10/01/94-09/30/95
Subgrant 95J050J300235	16.540	10/01/95-09/30/96
Subgrant 95J050J300234	16.540	10/01/95-09/30/96
Subgrant 94C050V400311	16.575	10/01/94-09/30/95
Subgrant 95C050V400300	16.575	10/01/95-09/30/96
Subgrant 94B050B030D27	16.579	10/01/94-09/30/95
Subgrant 95B050B030E30	16.579	10/01/95-09/30/96
Subgrant 94B050B020D18	16.579	11/15/94-11/14/95
Subgrant 95B050B020E26	16.579	9/15/95-09/14/96
Subgrant E96-5-009	16.579	7/31/95-06/30/96
Total U.S. Department of Justice		
U.S. Department of Justice COPS Ahead Program (Note 1)	16.710	04/01/95-4/30/99
Total U.S. Department of Justice		
U.S. Department of Transportation Passed through Louisiana Highway Safety Commission Subgrant	20.600	05/26/95-9/30/95
Total U.S. Department of Transportation		
Total Federal Financial Assistance		

Note 1: Federal Assistance for the COPS Ahead Program, is received directly from the U.S. Department of Justice. A total of \$86,496 is accrued for salaries expenditures incurred for the fiscal year ending June 30, 1996. This amount, due from the U.S. Department of Justice, has been accrued at fiscal year-end, but not yet received.

The accompanying notes are an integral part of these statements.

Schedule 8

<u>Cash/ Accrued Revenue at July 1, 1995</u>	<u>Grant Revenues Received</u>	<u>Grant Revenues Accrued</u>	<u>Disbursements/ Expenditures</u>	<u>Cash/ Accrued Revenue at June 30, 1996</u>
<u>\$14,509</u>	<u>\$32,483</u>	<u>\$ -</u>	<u>\$39,694</u>	<u>\$7,298</u>
<u>14,509</u>	<u>32,483</u>	<u>-</u>	<u>39,694</u>	<u>7,298</u>
-	4,182	-	4,182	-
-	7,192	-	7,192	-
-	4,692	-	4,692	-
-	15,001	-	15,001	-
-	5,001	-	5,001	-
-	13,258	-	13,258	-
-	6,638	-	6,638	-
-	74,578	-	74,578	-
-	52,249	-	52,249	-
-	37,636	-	37,636	-
<u>-</u>	<u>220,427</u>	<u>-</u>	<u>220,427</u>	<u>-</u>
<u>-</u>	<u>53,087</u>	<u>-</u>	<u>139,583</u>	<u>86,496</u>
<u>-</u>	<u>53,087</u>	<u>-</u>	<u>139,583</u>	<u>86,496</u>
<u>-</u>	<u>2,808</u>	<u>-</u>	<u>2,808</u>	<u>-</u>
<u>-</u>	<u>2,808</u>	<u>-</u>	<u>2,808</u>	<u>-</u>
<u>\$14,509</u>	<u>\$308,805</u>	<u>\$ -</u>	<u>\$402,512</u>	<u>\$93,794</u>

The accompanying notes are an integral part of these statements.

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA

Michael P. Estay, CPA

Dale H. Jones, CPA

Charles P. Hebert, CPA

109 West Minnesota Park
Park Place Suite 7
Hammond, LA 70403
VOICE: (504) 542-6372
FAX: (504) 345-3156

KENTWOOD OFFICE
P.O. Box 45 - 602 Fifth St.
Kentwood, LA 70444
VOICE: (504) 229-5955
FAX: (504) 229-5951

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American Institute of CPAs
Society of Louisiana CPAs

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

The Honorable Sheriff, J. Edward Layrisson
Tangipahoa Parish Sheriff
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

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

The management of the Tangipahoa 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 component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Honorable Sheriff, J. Edward Layrisson
Page 2

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 relatively low level the risk that errors and irregularities in amounts that would be material in relation to the component unit 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 noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Tangipahoa Parish Sheriff, in a separate letter dated December 18, 1996.

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



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
December 18, 1996

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA

Michael P. Estay, CPA

Dale H. Jones, CPA

Charles P. Hebert, CPA

109 West Minnesota Park
Park Place Suite 7

Hammond, LA 70403

VOICE: (504) 2142-6372

FAX: (504) 345-3156

KENTWOOD OFFICE
P.O. Box 45 - 602 Fifth St.
Kentwood, LA 70444
VOICE: (504) 229-5955
FAX: (504) 229-5951

MEMBERS
American Institute of CPAs
Society of Louisiana CPAs

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

The Honorable Sheriff, J. Edward Layrisson
Tangipahoa Parish Sheriff
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

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

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

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

We noted certain immaterial instances of noncompliance that we have reported to the management of in a separate letter dated December 18, 1996.

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

Bruce Harrell & Co.

Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
December 18, 1996

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Honorable Sheriff, J. Edward Layrisson
Page 2

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

- 1) Cash Receipts, Revenues & Receivables
- 2) Cash Disbursements, Purchasing & Accounts Payable
- 3) Capital Expenditures
- 4) Payroll

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

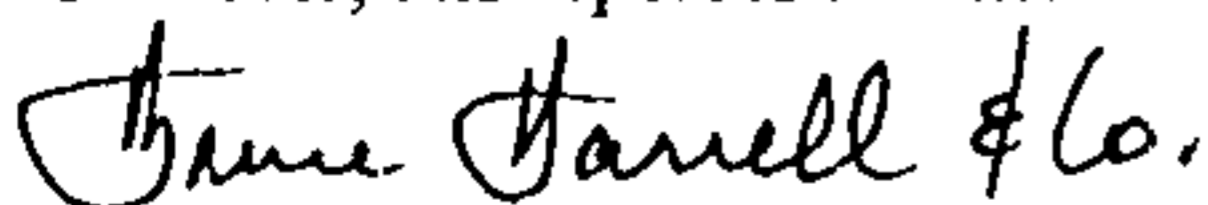
During the year ended June 30, 1996, the Tangipahoa Parish Sheriff expended 89 percent of its total federal financial assistance under the following major federal financial assistance programs, funded through the U.S. Department of Justice:

CFDA #
16.540 - Juvenile Justice and Delinquency Prevention--Allocation to States
16.575 - Crime Victim Assistance
16.579 - Drug Control and Systems Improvement--Formula Grant
16.710 - COPS Universal Hiring Program
20.600 - State and Community Highway Safety

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

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might 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 internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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


Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
December 18, 1996

BRUCE HARRELL & CO.

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA

Michael P. Estay, CPA

Dale H. Jones, CPA

Charles P. Hebert, CPA

109 West Minnesota Park

Park Place Suite 7

Hammond, LA 70403

VOICE: (504) 2142-6372

FAX: (504) 345-3156

KENTWOOD OFFICE

P.O. Box 45 - 602 Fifth St.

Kentwood, LA 70444

VOICE: (504) 229-5955

FAX: (504) 229-5951

MEMBERS

American Institute of CPAs

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

The Honorable Sheriff, J. Edward Layrisson
Tangipahoa Parish Sheriff
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

We have applied procedures to test the Tangipahoa Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1996:

- 1) Political Activity
- 2) Davis-Bacon Act
- 3) Civil Rights
- 4) Cash Management
- 5) Federal Financial Reports
- 6) Drug-free Workplace Act
- 7) Administrative Requirements

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

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

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

Bruce Harrell & Co.

Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
December 18, 1996

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA
Michael P. Estay, CPA
Dale H. Jones, CPA
Charles P. Hebert, CPA

109 West Minnesota Park
Park Place Suite 7
Hammond, LA 70403
VOICE: (504) 2142-6372
FAX: (504) 345-3156

KENTWOOD OFFICE
P.O. Box 45 - 602 Fifth St.
Kentwood, LA 70444
VOICE: (504) 229-5955
FAX: (504) 229-5951

MEMBERS
American Institute of CPAs
Society of Louisiana CPAs

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

The Honorable Sheriff, J. Edward Layrisson
Tangipahoa Parish Sheriff
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

In connection with our audit of the component unit financial statements of the Tangipahoa Parish Sheriff, and with our consideration of the Tangipahoa Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching level of effort, and special tests and provisions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Tangipahoa Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Tangipahoa Parish Sheriff, had not complied, in all material respects, with those requirements.

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



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
December 18, 1996

BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA

Michael P. Estay, CPA

Dale H. Jones, CPA

Charles P. Hebert, CPA

109 West Minnesota Park

Park Place Suite 7

Hammond, LA 70403

VOICE: (504) 2142-6372

FAX: (504) 345-3156

KENTWOOD OFFICE

P.O. Box 45 · 602 Fifth St.

Kentwood, LA 70444

VOICE: (504) 229-5955

FAX: (504) 229-5951

MEMBERS

American Institute of CPAs

Society of Louisiana CPAs

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Sheriff, J. Edward Layrisson
Tangipahoa Parish Sheriff
Amite, Louisiana

We have audited the component unit financial statements of the Tangipahoa Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

We have also audited the Tangipahoa Parish Sheriff's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended June 30, 1996. The management of the Tangipahoa Parish Sheriff is responsible for the Tangipahoa Parish Sheriff's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Tangipahoa Parish Sheriff's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of non-compliance with the requirements referred to above.

In our opinion, the Tangipahoa Parish Sheriff, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

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

Bruce Harrell & Co.

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BRUCE HARRELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Bruce C. Harrell, CPA

Warren A. Wool, CPA
Michael P. Estay, CPA
Dale H. Jones, CPA
Charles P. Hebert, CPA

109 West Minnesota Park
Park Place Suite 7
Hammond, LA 70403
VOICE: (504) 542-6372
FAX: (504) 345-3156

KENTWOOD OFFICE
P.O. Box 45 - 602 Fifth St.
Kentwood, LA 70444
VOICE: (504) 229-5955
FAX: (504) 229-5951

MEMBERS
American Institute of CPAs
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MANAGEMENT LETTER

December 18, 1996

Honorable J. Edward Layrisson
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Amite, Louisiana 70422

We have audited the financial statements of both the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector for the year ended June 30, 1996 and have issued our reports thereon dated December 18, 1996. In planning and performing our audits, we considered the internal control structures of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure. However, we noted certain weaknesses in the internal control structure and certain matters of compliance to applicable laws and regulations that, if corrected, could improve the ability of management of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The format below lists "Prior-Year Audit Recommendations" followed by "Management Response to Prior-Year Audit Recommendations," "Current-Year Findings and Recommendations," and "Management's Response to Current-Year Recommendations."

I. CASH COLLECTIONS / ACCOUNTING - TAX COLLECTOR

Prior-Year Audit Recommendations:

- (1) Records of the second major account of the Tangipahoa Parish Tax Collector, the "Taxes Other" account, were not maintained on computer for the fiscal year ending June 30, 1995. Conversion to a new program was necessary to identify and disburse unsettled funds on a timely basis. We recommend that a timetable be adopted for implementing the "Taxes Other" program, and that implementation of the program be completed in the fiscal year ending June 30, 1996.

Management's Response to Prior-Year Recommendations: As of June 30, 1996, programming changes were being implemented for the "Taxes Other" account. These programming changes are to be fully implemented at June 30, 1997.

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Honorable J. Edward Layrisson
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Page 2

- 2) Collections of the "Wildlife & Fisheries" account, as of June 30, 1995, were not always input in the month of collection. This was in part due to programming requirements of closing out the 94-95 year, before inputting the 95-96 collections (which may occur prior to the fiscal year end). We recommend that the problem be resolved immediately so that at any month-end, the composition of unsettled funds can be readily identified.

Management's Response to Prior-Year Recommendations: This problem has been resolved. Wildlife & Fisheries collections are reconciled on a monthly basis.

- 3) As noted, bank reconciliations of the "Tax Collector" accounts are now completed on a timely basis. However, we recommend that the reconciliation format be expanded to show categories of receipts and disbursements. Categories of receipts would be items such as "Taxes & Interest", "Notices", "Costs", etc. Since the tax collector is now disbursing funds by month-end, this would aid in identifying on a timely basis any undisbursed funds at month-end. This is also needed as a control on financial reporting by computer. If receipts are matched to disbursements by bank reconciliation, the likelihood of funds not being recorded or disbursed is decreased. In addition, the reconciliation procedure can be stream-lined by using a programmed spreadsheet for reconciliations.

Management's Response to Prior-Year Recommendations: Bank reconciliations are completed on a timely basis. We will increase the detail on bank reconciliations, on categories of receipts for the "Taxes Other" account, as programming changes are implemented.

Current-Year Findings and Recommendations:

Recommendations (1) & (3) above, relating to implementing programming changes for the "Taxes Other" account, and improving the detail in bank reconciliations, remain the same for the current fiscal year. Special emphasis should be directed toward implementing a timetable for the programming changes for the "Taxes Other" account.

Management's Response to Current-Year Recommendations: As noted, we will improve the detail in bank reconciliations to show categories of receipts. In addition, programming changes for the "Taxes Other" account are scheduled to be completed by June 30, 1997.

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CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Honorable J. Edward Layrisson
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Page 3

II. CASH COLLECTIONS / ACCOUNTING - TANGIPAHOA PARISH SHERIFF'S OFFICE

Prisoner Asset Account

Prior-Year Audit Recommendations:

During the review of internal controls for prisoner assets and inmate council accounts, we noted that monthly bank reconciliations and corresponding ledgers were not maintained on a timely basis. In addition, a monthly reconciliation procedure had not been implemented for the prisoner asset accounting program. The reconciliation for the prisoner asset accounting program should begin with a beginning balance of all prisoner accounts, add/subtract all receipts and disbursements for prisoner accounts for the month, and foot to the month-end prisoner transaction listing. In addition, it will be necessary to save all "commissary sheets" as source documentation for disbursements for prisoners. It was recommended that bank reconciliations be completed on a timely basis, monthly accounting ledgers be maintained, and the prisoner asset program be reconciled on a monthly basis.

Management's Response to Prior-Year Recommendations: Management of the Tangipahoa Parish Sheriff's Office had indicated they would comply with the above recommendations.

Current-Year Findings and Recommendations:

Recommendations remain the same as in the prior year. Bank reconciliations were not completed on a timely basis for the fiscal year ending June 30, 1996; "Commissary Sheets" were not, in all cases, saved for review, and an adequate accounts receivable reconciliation procedure has not been adopted for the prisoner asset accounting program. We recommend that management immediately implement the recommended changes.

Management's Response to Current-Year Recommendations: Management of the Tangipahoa Sheriff's Office will immediately review these accounts to insure that bank reconciliations and accounting ledgers are completed on a timely basis. We will also review the current program for accounting for prisoner assets to improve month-end reconciliation procedures.

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Honorable J. Edward Layrisson
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector

Page 4

Fixed Asset Management System

Prior-Year Audit Recommendations:

We recommended the following steps to centralize control for the fixed asset system:

- a. Establish a centralized location for receipt of fixed asset purchases so that assets can be properly tagged and issued to correct employees.
- b. Establish a written policy and notify supervisory personnel of their responsibility to maintain control lists of their assets, and to report any change in asset disposition.
- c. Maintain a file of copies of all invoices for asset additions for the month and a separate file for any disposal or deletions.
- d. Reconcile, on a monthly basis, capital expenditure accounts in the general ledger system to additions and deletions in the fixed asset management system.

Management's Response to Prior-Year Recommendations: Significant progress has been made in establishing centralized control for fixed asset record-keeping. One individual has been assigned to record fixed asset dispositions, and to inventory fixed assets.

Current-Year Findings and Recommendations:

Management has taken significant steps to centralize control for fixed asset record-keeping. However, we noted numerous cases where fixed asset purchases were not recorded in correct general ledger accounts. Steps should be taken immediately to require purchase of fixed assets only in capital expenditure codes, and capital expenditure additions should be reconciled monthly to fixed asset additions entered in the fixed asset management system.

Management's Response to Current-Year Recommendations: We will take steps to insure that fixed asset purchases are recorded correctly in the general ledger system, and that capital expenditure accounts are reconciled monthly to the fixed asset additions list.

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CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

Honorable J. Edward Layrisson
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector

Page 5

Payroll

Prior-Year Audit Recommendations:

For fiscal year ending June 30, 1995, a printout was not available for accumulated vacation time. Alternate audit procedures were required to calculate the accrual for vacation leave. We recommend that the record of accumulated leave be up-dated, printed on a monthly basis, a hard copy be kept on file, and backup and program procedures be considered for having the ability to go back and print the necessary reports.

Management's Response to Prior-Year Recommendations: Management was able to compile a list of employees, showing accumulated leave, for the fiscal year ending June 30, 1996.

Current-Year Findings and Recommendations:

Recommendations remain the same for the prior year. Although the list was developed for the fiscal year-end, this information should be available in a format that insures that employee records are updated on a timely basis.

Management's Response to Current-Year Recommendations: We will immediately update records of accumulated leave and maintain the required monthly printouts.

Prisoner Billings

Prior-Year Audit Recommendations:

For the fiscal year ending June 30, 1995, considerable audit time was required to organize and properly record prisoner billings to other governmental agencies. Problems were noted in calculating the correct amount due, the timeliness of billings, and follow-up on unpaid bills. We recommended that management immediately review this problem, and implement procedures to insure that the accurate billings are sent out as required, and that old billings are monitored on a monthly basis.

Management's Response to Prior-Year Recommendations: Management noted that this was a problem that the Tangipahoa Parish Sheriff's Office was to address. Plans were to reassign responsibility for prisoner billings and monitor billings on a monthly basis.

Current-Year Findings and Recommendations: There is no change in audit recommendations from the prior fiscal year. Considerable time was required to organize and properly record prisoner billings to other governmental agencies.

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Honorable J. Edward Layrisson
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector

Page 6

Management's Response to Current-Year Recommendations: Procedures to improve prisoner billings were implemented but not carried out. We will immediately address this problem, and monitor billings to other governmental agencies.

Debt Service Payments

Prior-Year Audit Recommendations:

As part of the financial audit for the fiscal year ending June 30, 1995, we noted that interest payments had not been made on a bond for the Tangipahoa Parish Sheriff's Office. After review, we found that payments had been made on the bond per the bond servicing agent's billing, but that the billings were incorrect. We recommend that management foot all bond interest and principal payments to supporting bond amortization schedules.

Management's Response to Prior-Year Recommendations: This problem has been resolved. All bond payments were made on a timely basis.

It has been our pleasure to perform this financial audit for you. We will be glad to meet with you in trying to provide assistance in implementing the above recommendations.

Respectfully submitted,



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation