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ST. LASCY PARISH SHERIFF AND
DE OFFICERS AND COLLECTOR
SULLIVAN, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING JUNE 30, 1968

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

Release Date JAN 27 1969

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOHN S. DOWLING, CPA
(1934-1988)

Harold Egan, CPA
Retired

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of June 30, 1988, and for the year then ended. These general purpose financial statements are the responsibility of the Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of June 30, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 28, 1988, on our consideration of the St. Landry Parish Sheriff and Ex-Officio Tax Collector's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and the supplemental information as listed in the table of contents for the years ended June 30, 1996 and 1997, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
September 18, 1998

ST. LOUIS POLICE RETIRE AND EX-OFFICIO 345 COLLECTOR
 CHARLES W. LORING
 GENERAL BALANCE SHEET - ALL FUND TYPES AND ACCOUNT TYPES
 FOR 12/31/1978

	ASSETS		LIABILITIES AND FUND EQUITY		TOTALS	
	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL
Cash	8149,879	83,394	81,775,818	989,870	81,775,818	989,870
Accounts receivable	186,321		186,321	208,701	186,321	208,701
Due from other funds	73,771			75,271	73,771	49,343
Due from others				1,992		2,192
Land				98,999	98,999	98,999
Buildings				189,379	189,379	189,379
Equipment				233,231	233,231	233,231
Total assets	840,100	83,394	82,000,138	1,515,174	82,000,138	1,515,174

LIABILITIES AND FUND EQUITY

	ASSETS		LIABILITIES AND FUND EQUITY		TOTALS	
	GENERAL	SPECIAL	GENERAL	SPECIAL	GENERAL	SPECIAL
Accounts payable	447,085		447,085		447,085	447,085
Payroll tax withhold and payable	54,926		54,926		54,926	54,926
Accrued interest	1,207		1,207		1,207	1,207
Due payable - current portion	340,080		340,080		340,080	340,080
Partial empty seats payable		913,442		913,442		913,442
Due to General Fund		73,171		73,171		73,171
Salts held in reserve		28,129		28,129		28,129
Cash funds payable		31,499		31,499		31,499
Due to governmental agencies and others		482,996		482,996		482,996
Taxes paid under protest		918,240		918,240		918,240
Deferred taxes - accounts receivable						
Due to printers		4,502		4,502		4,502
Total liabilities	1,397,225	1,503,378	1,397,225	1,503,378	1,397,225	1,503,378
FUND EQUITY						
Investments in general fund assets			892,431		892,431	892,431
Fund balances						
Unassigned	18,238	92,129	18,238	92,129	18,238	92,129
Total fund equity	18,238	92,129	18,238	92,129	18,238	92,129
Total liabilities and fund equity	1,415,463	1,595,507	1,415,463	1,595,507	1,415,463	1,595,507

The accompanying notes are an integral part of these statements.

ST. JAMES PARISH HERMIT AND EX-OFFICIO TAX COLLECTOR
 ORLEANS, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1979

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	(Memorandum Only)	
			JUNE 30, 1979	JUNE 30, 1978
REVENUES				
Taxes	\$932,201		\$932,201	\$932,420
Intragovernmental	684,193		684,193	684,176
Charges for services	1,834,816		1,834,816	1,475,341
Contractual money		\$2,857	2,857	68,558
Contractual property		800	800	1,800
Miscellaneous	185,261	56	185,317	187,313
Total revenues	3,636,561	3,713	3,640,274	3,269,712
EXPENDITURES				
Current operating	3,480,152	2,897	3,483,049	3,088,295
Capital outlay	125,725	800	126,525	78,315
Debt service	31,416		31,416	31,318
Total expenditures	3,637,293	3,697	3,640,994	3,197,928
EXCESS (DEFICIENCY) OF REVENUES OVER FUNERAL EXPENDITURES	71,964	806	82,700	77,836
FUND BALANCE, beginning of year	<u>(155,622)</u>	<u>1,588</u>	<u>(154,034)</u>	<u>(181,805)</u>
FUND BALANCE, end of year	<u>20,296</u>	<u>2,394</u>	<u>22,690</u>	<u>(54,969)</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
MEMPHIS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END 1998

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

**ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPERATIONAL DIVISION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

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

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

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

As provided by Article V, Section 11 of the Louisiana Constitution of 1974, the Sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

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

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

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ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
SHREVEPORT, LOUISIANA
BOUNDS TO FINANCIAL STATEMENTS
JUNE 12, 1951

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

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

Governmental Funds

General Fund. The General Fund, as provided by Louisiana Revised Statute 39:3422, is the principal fund of the Sheriff and is used to account for the operations of the Sheriff's office. One of the Sheriff's primary sources 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 law deposits, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

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

Fiduciary Funds

Agency Funds. Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parties agencies and litigants in suits, in the manner prescribed by law. The Agency Funds are maintained in separate accounts (equal liabilities) and do not involve measurement of results of operations.

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

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

ST. LARGES PARISH SHERIFF AND HIS OFFICERS TAX COLLECTOR
BOULDERIA, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 15, 1998

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

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

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

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

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

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

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

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

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

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

The budgeted amounts shown in these financial statements as of June 30, 1998 were properly amended during a public meeting held prior to year end.

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

Accumulated absences. Employees of the St. Landry Parish Sheriff and Ex-Officio Tax Collector have annual leave of 50 working days per year. Sick leave is earned at the rate of 3 days for each month worked. Both unused annual and sick leave are forfeited at year-end, retirement or termination. Accordingly, no liability has been recorded as June 30, 1998.

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

(2) CASH

Bank deposits must be secured by Federal depository insurance or the pledge of securities owned by the bank in the entity's name. The market value of the pledged securities must at all times equal or exceed 100% of the uninsured amount on deposit with the bank.

At June 30, 1998, the carrying amount of the St. Landry Parish Sheriff's deposits was \$1,896,365, and the bank balance was \$1,804,876. Of the \$1,814,836, approximately \$1,800,000 was covered by FDIC insurance and approximately \$14,836 was covered by securities held by the pledging financial institution in the Sheriff's name. Cash on hand at June 30, 1998 was \$7,216.

(3) SEE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1998, are as follows:

Fund/Account	Due From Other Funds	Due To Other Funds
General Fund	405,273	
Agency Funds		
Civil Fund		21,912
Bond Fund		45,505
Tax Collector Account		24,708
License Account	-----	365
	<u>25,213</u>	<u>28,213</u>

ST. LAUREY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
(FINANCIAL STATEMENTS)
NOTES TO FINANCIAL STATEMENTS
(JUNE 30, 1998)

(4) ACCOUNTS RECEIVABLE

Accounts receivable in the General Fund are comprised of the following:

	1998	1997
Gift and animal fees	\$13,743	\$1,080
State supplemental pay	11,480	
Video poker	57,313	66,892
Grants	60,085	55,544
Federal excise tax refunds	26,655	40,275
State prisoner feeding	23,818	39,298
Parish prisoner feeding	17,100	27,389
Bond premiums	2,590	
social security fees	808	1,780
Telephone commissions	8,008	4,543
miscellaneous	522	
	<u>\$236,512</u>	<u>\$208,801</u>

(5) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 1/1/97	Additions	Reductions	Balance 6/30/98
Land	\$98,500			\$98,500
Building	390,378			390,378
Equipment	\$25,858	\$126,525	848,958	283,425
	<u>\$514,736</u>	<u>126,525</u>	<u>848,958</u>	<u>\$592,303</u>

(6) NOTE PAYABLE

On May 8, 1998, the St. Landry Parish Sheriff borrowed \$500,000 from American Bank at an interest rate of 7.8 percent and maturity date of July 1, 1999. Interest was accrued through June 30, 1998. Anticipated revenues of the Sheriff's Department were pledged as collateral.

(7) AS VALUED PARISH

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OFFICE - LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AND 31, 1998

(8) PENSION PLAN

Plan Description. Substantially all employees of the Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3463, Monroe, Louisiana 71202-3463, or by calling (318) 343-2188.

Contributions to the System include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 18:283, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The rates for the current fiscal year were 5 percent for the employer's contribution and 0.7 percent for the employees' portion.

The St. Landry Parish Sheriff and Ex-Officio Tax Collector's employer contributions for the years ended June 30, 1998, 1997 and 1996 were \$74,854, \$88,283 and \$93,931, respectively. Employee contributions for the years ended June 30, 1998, 1997 and 1996 were \$19,161, \$18,826 and \$14,825, respectively.

Other. The Sheriff also contributes to the Parish Judges' Association's Retirement System for Retirement of the parish judges' associations. The Sheriff is reimbursed for these payments.

(9) SELF-INSURED GROUP INSURANCE

The St. Landry Parish Sheriff participates in a modified self-insured group health insurance program. Under this program, the Sheriff is responsible for a covered individual's claims up to a maximum of \$25,000 per person, per plan year. Claims in excess of this maximum are the liability of a private insurance company. The activities of the group health insurance program are accounted for in the General Fund.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
STELCHENS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

(14) POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

All of the St. Landry Parish Sheriff's retired employees, that elect to continue health care and life insurance benefits, are responsible for paying their own premiums. The Sheriff recognizes the cost of providing health benefits under the modified self-insurance group health insurance program. Under this program, the Sheriff is responsible for a covered retiree's share up to a maximum of \$28,800 per person, per plan year. The Sheriff's contributions to the self-insurance fund are financed on a pay-as-you-go basis. For the fiscal year ended, June 30, 1998, the total cost of providing health benefits for approximately 120 employees (active and retired) was \$127,650. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

(15) OPERATING LEASE

The Sheriff is leasing a copy machine under a noncancelable operating lease. The rental expense for the copy machine was \$5,332 for the year ended June 30, 1998. Future minimum rental payments required under the operating lease that have an initial or remaining noncancelable lease term in excess of one year, as of June 30, 1998 are as follows:

<u>June 30,</u>	
1998	\$5,332
2000	3,332
2001	3,332
2002	-0-
2003	-0-

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

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

(17) AMOUNTS PAID TO THE SHERIFF

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

(18) MANAGEMENT FINANCE

The St. Landry Parish Sheriff received approval from the State Bond Commission on June 18, 1998 to incur debt and borrow an amount not to exceed \$480,000 to be repaid on or before June 30, 1999. On July 1, 1998, the Sheriff borrowed \$480,000 from Bank One at an interest rate of 5.0 percent and maturity date of March 1, 1999.

GENERAL FUND

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

ST. LOUIS PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
ORLEANS, LOUISIANA
GENERAL FUND
BALANCE SHEET
JUNE 30, 1978 AND 1977

	1978	1977
ASSETS		
Cash	\$349,878	\$28,889
Accounts receivable	276,531	388,901
Due from other funds	71,731	37,838
Total assets	<u>698,140</u>	<u>455,628</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$68,095	\$54,008
Payroll withholdings and payable	41,304	89,925
Accrued interest	2,817	1,996
Notes payable - current portion	368,880	238,080
Total liabilities	<u>481,096</u>	<u>383,909</u>
FUND BALANCE		
Reserved and undesignated	217,044	(28,281)
Total liabilities and fund balance	<u>698,140</u>	<u>355,628</u>

**BY LARRY FURISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OF ORLEANS, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 1978 AND 1977**

	1978	1977
REVENUES		
Taxes		
Ad valorem taxes	\$332,400	\$326,400
Intergovernmental		
Salary reimbursement	51,878	42,148
State revenue sharing	224,850	265,978
State supplemental pay	129,642	121,000
Grants	164,272	182,256
LOC salary reimbursement	17,270	
Criminal court costs reimbursement	8,824	
TOTAL	<u>928,336</u>	<u>937,832</u>
Total intergovernmental	<u>432,464</u>	<u>511,372</u>
Charges for services		
Commissions earned on:		
Civil and criminal fees	272,440	228,284
Fines	96,284	82,276
Licenses	76,340	74,000
Video poker	210,812	221,910
Bond premiums	19,284	6,762
Court attendance	7,880	16,247
Court rent	200,184	208,736
LOC revenue	209,724	28,262
Identification and finger printing	17,471	12,688
Hard gas fees	6,898	6,768
Friscores		
Feeding and maintenance	747,820	689,824
Transportation	7,822	6,778
Social security fee	12,408	
Special deputy insurance reimbursement	12,208	
Total charges for services	<u>1,925,818</u>	<u>1,425,262</u>
Miscellaneous		
Tax costs and notices	24,874	24,544
Teleread	8,460	7,781
Commissions	75,216	72,288
Depreciation and sale of equipment and automobiles	4,480	3,028
Depositors	2,200	488
Telephone commissions	22,121	28,288
Federal excise tax refunds	24,426	40,225
Miscellaneous	7,825	6,882
Total miscellaneous	<u>185,181</u>	<u>181,836</u>
Total revenues	<u>2,428,724</u>	<u>2,225,668</u>

Continued on next page.

ST. LOUISY PARISH SHERIFF AND EX-OFFICIO PAR. COLLECTOR
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1991 AND 1992

	1990	1991
EXPENDITURES		
Current operating		
Personal services		
Deputies' salaries	\$1,877,890	\$1,668,390
Sheriff's salary	65,000	65,000
Sheriff's allowance	1,300	1,300
Retirement contributions	79,300	88,000
Payroll taxes	40,904	33,847
Supplies		
Trifurms	15,708	18,412
Office expense	78,981	66,004
Postage	30,309	30,625
Deputy supplies	21,875	7,134
Other		
Auto liability insurance	48,811	60,187
Deputy liability insurance	149,080	107,441
Hospitalization	337,450	318,309
Miscellaneous insurance	1,807	1,354
Auto fuel and oil	150,380	158,685
Equipment repair and maintenance	130,512	93,663
Training of personnel	8,805	
Telephone	48,344	38,000
Radio maintenance	4,644	1,800
Prisoner feeding	130,904	130,689
Prisoner transportation	384	542
Commissary	70,589	61,149
Criminal investigation	11,627	5,428
Travel	1,990	273
Professional fees	39,449	35,298
Deputy physicals	1,377	1,560
Official publications		6,998
Copier rental and expense	17,131	7,950
Computer operations and maintenance	6,182	5,814
Utilities	11,148	10,593
Prisoner medical	11,444	10,180
Jail operations		1,677
Building maintenance	63	
Books and subscriptions	320	4,706
Coffee	383	374
TRAD	1,244	1,387
DMSE expenses	11,278	10,436
Unemployment	1,488	
Criminal court costs	1,550	
Miscellaneous	24,706	27,283
Total current operating	3,680,182	3,028,683

Continued on next page.

ST. LARRY PARISH DISTRICT AND EX-OFFICIO PAR COLLECTOR
 ORLEANS, LOUISIANA
 GENERAL FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE (CONTINUED)
 FOR THE YEARS ENDING JUNE 30, 1956 AND 1957

	1956	1957
Capital outlay		
Automobiles	480,480	624,352
Furniture and office equipment	60,237	7,251
Total capital outlay	<u>540,717</u>	<u>631,603</u>
Debt service		
Interest on loans	27,430	29,320
Total expenditures	<u>568,147</u>	<u>660,923</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	91,903	78,764
<u>FUND BALANCE, beginning of year</u>	<u>152,627</u>	<u>133,823</u>
<u>FUND BALANCE, end of year</u>	<u>244,530</u>	<u>212,587</u>

ST. LOUISY PARISH SECURITY AND EDUCATION TAX COLLECTOR
COLONIA, LOUISIANA
ANNUAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (ESTIMATE) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Taxes	\$955,000	\$932,100	\$(22,900)
Intergovernmental	481,417	484,193	2,776
Charges for services	1,428,000	1,424,818	(3,182)
Miscellaneous	131,238	133,162	1,924
Total revenues	2,995,655	2,974,273	(21,382)
EXPENDITURES			
Current operating	3,348,578	3,480,150	(131,572)
Capital outlay	62,530	53,725	8,805
Debt service	28,000	27,438	562
Total expenditures	3,439,108	3,561,313	(122,205)
NETTE DEFICIENCY OF REVENUES FOR (EXCESS) EXPENDITURES	<u>444,453</u>	586,040	<u>141,587</u>
FUND BALANCE, beginning of year		<u>(55,457)</u>	
FUND BALANCE, end of year		<u>14,943</u>	

ST. LOUISY PARISH REVENUE AND EXPENSES TAX COLLECTOR
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET COMPARATIVE BASIS AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1957

	BUDGET	ACTUAL	VARIANCE FAVORABLE (DEFERABLE)
REVENUES			
Taxes	\$918,600	\$956,610	\$38,010
Intra-governmental	513,780	587,610	73,830
Charges for services	1,298,000	1,474,743	176,743
Miscellaneous	121,250	181,814	60,564
Total revenues	<u>2,851,630</u>	<u>3,199,777</u>	<u>348,147</u>
EXPENDITURES			
Current operating	2,918,713	3,059,689	(\$40,876)
Capital outlay	18,888	31,863	(\$12,975)
Debt service	31,852	25,355	\$6,497
Total expenditures	<u>2,969,453</u>	<u>3,116,907</u>	<u>\$152,556</u>
EXCESS (DEFICIENCY) OF REVENUES OVER FUNDAL EXPENDITURES	<u>(\$18,823)</u>	82,870	<u>261,394</u>
FUND BALANCE, beginning of year		<u>(\$124,611)</u>	
FUND BALANCE, end of year		<u>(\$41,741)</u>	

ST. LARRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
LOUISIANA
GENERAL FUND

DETAILED SCHEDULE OF REVENUES - BUDGET (ORAS BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 1970

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
Taxes			
Ad valorem taxes	2055,000	1932,382	(122,618)
Intergovernmental			
Salary reimbursement	52,834	52,838	(4)
State revenue sharing	151,931	201,831	
State supplemental pay	114,394	128,662	14,268
Grants	99,240	144,273	45,033
LOJ salary reimbursement		77,273	77,273
Criminal court costs reimbursement		8,056	8,056
TRIAS	2,000	2,182	(182)
Total intergovernmental	<u>482,402</u>	<u>608,122</u>	<u>125,720</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	140,000	272,440	132,440
Fines	122,500	98,394	(24,106)
Licenses	68,500	78,340	9,840
Video poker	150,000	217,813	67,813
Bond premiums	12,000	18,398	6,398
Court attendance	14,000	7,802	(6,198)
Court cost	87,500	108,184	20,684
LOJ revenues	480,000	208,774	(271,226)
Identification and finger printing		17,813	17,813
Hand gun fees		4,890	4,890
Fellows			
Feeding and maintenance	682,800	742,927	60,127
Transportation	4,800	3,028	(1,772)
Social security fee	27,800	13,480	(14,320)
Special deputy insurance reimbursement		13,186	13,186
Total charges for services	<u>1,885,200</u>	<u>1,828,828</u>	<u>(56,372)</u>
Miscellaneous			
Tax costs and notices	62,500	54,434	(8,066)
Interest	4,500	8,460	3,960
Concessions	15,800	79,324	63,524
Donation and sale of equipment and automobiles	154	4,480	4,326
Donations	100	2,320	2,220
Telephone commissions	18,800	23,171	4,371
Federal excise tax refunds		24,455	24,455
Miscellaneous	17,800	2,015	(15,785)
Total miscellaneous	<u>112,250</u>	<u>189,152</u>	<u>76,902</u>
Total revenues	<u>3,362,382</u>	<u>3,638,756</u>	<u>276,374</u>

ST. LOUIS POLICE DEPARTMENT AND DEPARTMENT TAX COLLECTOR
REVENUES, 1965-1966

GENERAL FUND

**DETAILED SCHEDULE OF REVENUES - BUDGET (1965) PAID AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1966**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes			
ad valorem taxes	1,818,000	1,854,478	36,478
Intergovernmental			
Salary reimbursement	40,000	42,340	2,340
State revenue sharing	180,000	244,934	64,934
State supplemental pay	125,000	121,000	(4,000)
Grants	82,800	100,250	17,450
Total intergovernmental	327,800	308,524	(19,276)
Charges for services			
Commissions earned on			
Civil and criminal fees	190,000	224,296	34,296
Fines	70,000	82,374	12,374
Licenses	44,000	34,810	(9,190)
Video poker	380,000	334,810	(45,190)
Bond premiums	5,000	4,743	(257)
Court attendance	12,000	14,247	2,247
Court cost	181,800	194,734	12,934
ICE revenue		20,382	20,382
Identification fees		4,914	4,914
Motor gas fees		4,744	4,744
Finger printing fees		5,444	5,444
Prisoners			
Feeding and maintenance	425,000	489,886	64,886
Transportation	2,300	4,220	1,920
Total charges for services	1,286,500	1,618,343	331,843
Miscellaneous			
Tax costs and notices	20,000	16,344	(3,656)
Interest	5,000	7,781	2,781
Commissions	50,000	70,344	20,344
Sale of equipment and automobiles			
Automobiles	4,525	5,514	989
Bicycles	380	400	20
Telephone commissions	17,340	18,208	868
Federal excise tax refunds		48,275	48,275
Miscellaneous	13,000	8,853	(4,147)
Total miscellaneous	101,245	181,824	80,579
Total revenues	2,826,515	2,972,664	146,149

**ST. LOUISY POLICE OFFICER AND RE-OFFICER THE COLLECTOR
EPIDEMIOLOGICAL LABORATORY**

GENERAL FUND

**DETAILED SCHEDULE OF EXPENDITURES - BUDGET (CASH BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1977**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES			
Current Operating			
Personal services			
Deputies' salaries	\$1,785,000	\$1,827,000	(\$42,000)
Sheriff's salary	65,000	65,000	
Sheriff's allowance	6,500	6,500	
Retirement contributions	95,000	75,700	20,100
Payroll taxes	62,000	64,500	(\$2,500)
Supplies			
Uniforms	30,000	15,700	15,700
Office expense	115,000	70,001	36,019
Postage	11,000	25,200	(\$14,200)
Deputy supplies	22,000	21,075	925
Other			
Auto liability insurance	32,000	49,000	(\$17,000)
Deputy liability insurance	136,000	145,000	(\$9,000)
Hospitalization	300,000	337,500	(\$37,500)
Miscellaneous insurance	1,700	1,000	670
Auto fuel and oil	100,000	102,500	(\$2,500)
Equipment repair and maintenance	100,000	101,512	(\$1,512)
Training of personnel	20,000	8,000	12,000
Telephone	45,000	60,000	(\$15,000)
Radio maintenance	5,000	4,400	600
Prisoner feeding	125,000	131,000	(\$6,000)
Prisoner transportation	500	500	
Commissary	55,000	76,500	(\$21,500)
Criminal investigation	10,000	11,000	(\$1,000)
Travel	3,000	2,000	1,000
Professional fees	40,000	38,000	2,000
Deputy physician	1,000	2,200	(\$1,200)
Official publications	5,000	5,000	
Copier rental and expense	15,000	17,100	1,600
Computer operations and maintenance	1,000	0,000	1,000
Utilities	10,000	11,000	(\$1,000)
Prisoner medical	2,000	11,000	(\$9,000)
Jail operations	1,000	1,000	
Building maintenance	400	40	360
Dues and subscriptions	5,000	500	4,500
Canteen	300	300	
TRIAE	1,000	2,200	(\$1,200)
DMSE expense	12,000	11,200	800
Unemployment	1,000	1,000	
Original court costs		3,500	3,500
Miscellaneous	400	15,000	(\$14,600)
Total current activities	3,243,100	3,802,500	(\$559,400)

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
STRAUSS, MOHRMAN

PERSONAL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET (ST. LANDY PARISH) AND ACTUAL (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Capital outlay			
Automobiles	142,500	142,488	\$120,950
Furniture and office equipment	_____	_____	140,250
Total capital outlay	<u>142,500</u>	<u>142,488</u>	141,200
Debt service			
Interest on loans	_____	_____	_____
Total expenditures	<u>1,311,400</u>	<u>1,365,750</u>	(104,440)

ST. LAUREY POLICE DEPARTMENT AND EX-OFFICIO TAIL COLLECTOR
OFFICIALS' EXPENSES
GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET (ASAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1987

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
EXPENDITURES:			
Current Operating			
Personal services			
Deputies' salaries	61,600,834	61,640,380	(\$39,546)
Sheriff's salary	65,000	65,000	
Sheriff's allowance	6,500	6,500	
Retirement contributions	80,708	80,000	1,680
Payroll taxes	34,900	33,867	658
Supplies			
Uniforms	4,000	10,413	(\$6,413)
Office expense	82,500	68,004	14,496
Postage	38,000	35,685	2,315
Deputy supplies	1,500	1,134	366
Other			
Auto liability insurance	84,800	81,187	3,613
Deputy liability insurance	127,000	127,441	(\$441)
Hospitalization	187,153	114,300	72,853
Miscellaneous insurance	8,000	1,304	6,696
Auto fuel and oil	125,800	128,585	(\$2,785)
Equipment repair and maintenance	68,000	93,443	(\$25,443)
Training of personnel	1,000		1,000
Telephones	48,000	39,003	8,997
Radio maintenance	1,500	5,628	(\$4,128)
Prisoner feeding	121,300	121,488	(\$188)
Prisoner transportation	500	542	(\$42)
Concession	43,000	61,149	(\$18,149)
Criminal investigation	1,000	5,428	(\$4,428)
Travel	180	273	(\$93)
Professional fees	18,000	15,098	(\$2,902)
Deputy physician	500	1,500	(\$1,000)
Official publications	3,500	4,398	(\$898)
Copier rental	8,000	7,958	(\$42)
Computer operations and maintenance	1,000	3,814	(\$2,814)
Utilities	8,500	18,593	(\$10,093)
Prisoner medical	10,000	10,000	
Jail operations	1,000	5,877	(\$4,877)
Building maintenance	400		400
Books and subscriptions	5,000	4,754	246
Gaming	250	374	(\$124)
Tried	1,400	1,381	19
BARB expenses	20,000	18,808	1,192
Miscellaneous		12,183	(\$12,183)
Total current operating	2,928,213	2,839,453	88,760

Continued on next page.

ST. LAMERY TOWNSHIP SHERIFF AND DE-DETECTIVE TAX COLLECTOR
REGULARS, LEGISLATOR
GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GRANT BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1992

	BUDGET	ACTUAL	VARIANCE EXCESSIVE (DEFICIT)
Capital outlay			
Automobiles	\$48,884	\$74,500	(\$15,384)
Furniture and office equipment		1,501	(1,501)
Total capital outlay	<u>48,884</u>	<u>76,001</u>	<u>(12,537)</u>
Debt service			
Interest on loan	<u>21,258</u>	<u>21,500</u>	(1,025)
Total expenditures	<u>1,028,810</u>	<u>1,118,080</u>	<u>(82,125)</u>

SPECIAL REVENUE FUND

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

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

ST. LAMONY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
ORLEANS, LOUISIANA
SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 1958 AND 1957

	COMPARISON	
	FUND	FUND
	JUNE 30, 1958	JUNE 30, 1957
ASSETS		
Cash	\$2,306	\$1,588
LIABILITIES AND FUND BALANCE		
LIABILITIES		
FUND BALANCE		
Unreserved and undesignated	\$2,306	\$1,588
Total liabilities and fund balance	\$2,306	\$1,588

ST. LOUISY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
 ORLEANS, LOUISIANA
 SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1970

	COMPARATIVE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Contracted money	\$4,979	\$2,897	\$(2,082)
Contracted property		800	800
Interest earned	46	46	
<u>Total revenues</u>	<u>5,471</u>	<u>3,743</u>	<u>(1,728)</u>
EXPENDITURES			
Current operating			
Radio/telephone	881	881	
Supplies	259	168	90
Criminal investigation	1,280	1,068	212
<u>Total current operating</u>	<u>2,420</u>	<u>2,117</u>	<u>303</u>
Capital outlay			
Automobiles	---	800	(800)
<u>Total capital outlay</u>	<u>---</u>	<u>800</u>	<u>(800)</u>
<u>Total expenditures</u>	<u>2,420</u>	<u>2,917</u>	<u>497</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>301</u>	826	<u>525</u>
FUND BALANCE, beginning of year		1,348	
FUND BALANCE, end of year		<u>2,174</u>	

ST. LAZARUS PARISH SHERIFF AND CO-OFFICER TAX COLLECTOR
 ORLEANS, LOUISIANA
SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 1987

	CONTRABAND
	FUND
	ACTUAL
REVENUES	
Contributed money	\$48,558
Contributed property	1,880
Intergovernmental	
Grants	19,767
Interest earned	387
Total revenues	78,592
EXPENDITURES	
Current operating	
Drug dog	4,500
Radio/teletype	6,458
Supplies	1,861
Auto expense	782
Training	600
Automobile rental	796
Repairs and maintenance	478
Criminal investigation	19,982
Automobile insurance	683
Miscellaneous	178
Total current operating	53,808
Capital outlay	
Equipment	79,637
Automobiles	6,880
Total capital outlay	86,517
Total expenditures	140,325
EXCESS (DEFICIENCY) OF REVENUES OVER	
FUNDRAISING EXPENDITURES	(61,933)
FUND BALANCE, beginning of year	2,516
FUND BALANCE, end of year	1,583

FUNDAL FUND

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

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

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

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

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

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

ST. JOHN'S COLLEGE, BOSTON, MASSACHUSETTS, INC. - BOSTON
 STATE COLLEGE, MASSACHUSETTS
 STATE COLLEGE, MASSACHUSETTS
 STATE COLLEGE, MASSACHUSETTS
 (SEE PAGE 10)

MEMO

For the year ended

1954-1955

MEMORANDUM

For the year ended 1954-1955
 For the year ended 1953-1954
 For the year ended 1952-1953
 For the year ended 1951-1952
 For the year ended 1950-1951
 For the year ended 1949-1950

	1954-1955	1953-1954	1952-1953	1951-1952	1950-1951	1949-1950	1948-1949
Assets	\$1,100,000	\$1,000,000	\$900,000	\$800,000	\$700,000	\$600,000	\$500,000
Liabilities	1,000,000	900,000	800,000	700,000	600,000	500,000	400,000
Total Assets	\$1,100,000	\$1,000,000	\$900,000	\$800,000	\$700,000	\$600,000	\$500,000
Total Liabilities	1,000,000	900,000	800,000	700,000	600,000	500,000	400,000
Net Assets	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Net Liabilities	—	—	—	—	—	—	—
Total	\$1,100,000	\$1,000,000	\$900,000	\$800,000	\$700,000	\$600,000	\$500,000

ST. LOUISY PARKER ENERGY AND EX-OFFICIO TAX COLLECTION
WILCOX, LOUISIANA
AGENCY FIRE TYPES
COMBINED STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEARS 1997, 1998 AND 1999

	BALANCE JULY 1, 1997	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1998
CIVIL SERVICE				
ASSETS				
Cash	616,311	6,555,430	6,555,187	616,154
LIABILITIES				
Balance held in escrow	138,583	84,897	87,641	628,138
Due to General Fund	1,822	1,817	562	2,822
Total Liabilities	<u>140,405</u>	<u>86,714</u>	<u>88,203</u>	<u>630,960</u>
	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
CIVIL SERVICE				
Cash	631,263	5,182,282	5,728,627	611,511
LIABILITIES				
Balance held in escrow	628,578	5,181,432	5,567,416	629,582
Due to General Fund	768	1,718	370	1,825
Due to governmental agencies and others	1,382	29,595	32,681	---
Total Liabilities	<u>630,728</u>	<u>5,182,745</u>	<u>5,567,475</u>	<u>631,407</u>

Continued on next page.

**ST. LAMERY TOWNSHIP RECEIPTS AND DISBURSERS TAX COLLECTOR
BELOUSAS, LOUISIANA
AGENCY FUND TYPE
COMBINED STATEMENTS BY FUNDING IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1998 AND 1997**

FUND TYPE	BALANCE	ADDITIONS	DEDUCTIONS	BALANCE
	JULY 1, 1997			JUNE 30, 1998
ASSETS				
Cash	\$259,195	\$3,199,968	\$3,793,323	\$565,840
Due from others	587	8,518	8,300	1,305
Total assets	259,782	3,208,486	3,801,623	567,145
LIABILITIES				
Cash bonds payable	\$19,979	\$4,129	\$400	\$25,628
Due to General Fund	22,488	599,439	372,413	45,505
Due to governmental agencies and others	188,686	2,657,981	2,439,888	328,519
Partial count costs payable	3,230	3,320	3,312	11,662
Total liabilities	294,383	2,771,471	2,826,013	387,314
	BALANCE			BALANCE
	JULY 1, 1998	ADDITIONS	DEDUCTIONS	JUNE 30, 1997
ASSETS				
Cash	\$144,571	\$4,889,321	\$5,881,891	\$159,783
Due from others	360	2,882	1,260	502
Total assets	144,931	4,892,203	5,883,151	160,285
LIABILITIES				
Cash bonds payable	\$19,979	\$18,800	\$58,360	\$29,679
Due to General Fund	11,801	270,809	310,152	22,488
Due to governmental agencies and others	105,905	1,588,809	1,485,538	188,686
Partial count costs payable	2,266	5,352	3,269	8,337
Total liabilities	149,951	1,878,770	1,927,319	289,190

Continued on next page.

ST. LANDRY PARISH TREASURY AND EX-OFFICIO BAL COLLECTION
 OPELOUSAS, LOUISIANA
 ANNUAL FUND TOTAL

COMPARING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES CONTINUED
 FOR THE YEARS ENDING JUNE 30, 1978 AND 1977

	BALANCE JULY 1, 1977	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1978
THE COLLECTOR ACCOUNT				
ASSETS				
Cash	\$473,494	\$16,987,899	\$16,159,248	\$1,189,947
Due from others	1,283	63,836	63,632	662
Total assets	\$474,777	17,051,735	16,222,880	1,190,609

LIABILITIES

Due to General Fund	\$15,938	\$16,689,763	\$16,673,904	\$14,788
Due to governmental agencies and others	133,643	13,365,846	13,384,837	238,646
Taxes paid under protest	238,345	442,893		918,345
Deferred taxes - automobile debtorships	66,173	8,826	52,543	
Total liabilities	\$454,109	20,507,328	20,109,284	1,189,609

	BALANCE JULY 1, 1978	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1977
ASSETS				
Cash	\$217,233	\$16,438,488	\$16,279,337	\$473,494
Due from others	79,838	1,286	81,859	1,283
Due from General Fund	3,923		3,823	
Total assets	\$299,109	16,440,262	16,365,109	\$474,777

LIABILITIES

Due to General Fund		\$16,689,834	\$16,673,904	\$15,938
Due to governmental agencies and others	\$51,317	13,365,538	13,458,480	137,443
Taxes paid under protest	284,803	52,342		238,345
Deferred taxes - automobile debtorships	67,286	119,606	114,633	66,173
Total liabilities	\$454,426	16,827,320	16,646,917	\$474,777

Continued on next page.

ST. LOUIS PARISH SHERIFF AND EX-SHERIFFS BAR COLLECTOR
 ERIEBAS, LOUISIANA
 BUDGET FUND TYPE

COMPARISON STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 FOR THE YEARS ENDING JUNE 30, 1978 AND 1977

	BALANCE JULY 1, 1977	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1978
DISBURSE ACCOUNT				
ASSETS				
Cash	\$463	\$532,844	\$538,410	\$459
Due from General Fund	2,322	—	2,322	—
Total assets	2,785	532,844	538,410	2,322
LIABILITIES				
Due to General Fund		\$47,833	\$47,833	\$386
Due to governmental agencies and others	\$3,221	182,814	181,813	2,813
Total liabilities	3,221	230,647	229,646	3,200
	BALANCE JULY 1, 1978	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1977
ASSETS				
Cash	\$73,329	\$185,575	\$138,231	\$843
Due from General Fund	—	4,312	3,343	2,322
Total assets	73,329	189,887	141,574	3,165
LIABILITIES				
Due to General Fund	\$1,471		\$1,471	
Due to governmental agencies and others	22,868	\$185,263	136,233	\$2,322
Total liabilities	24,339	185,263	137,704	2,322

Continued on next page.

ST. LARRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
 ORLEANS, LOUISIANA
 AGENCY FUND TYPE
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 FOR THE YEARS ENDED JUNE 30, 1991 AND 1992

	<u>BALANCE</u> <u>JULY 1,</u> <u>1991</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1992</u>
EMPLOYERS' MONKY FUND				
ASSETS				
Cash	\$1,345	\$122,342	\$120,881	\$1,806
LIABILITIES				
Due to prisoners	\$1,345	\$122,342	\$120,881	\$1,806
	<u>BALANCE</u> <u>JULY 1,</u> <u>1992</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1993</u>
ASSETS				
Cash	\$2,218	\$87,838	\$84,364	\$1,692
LIABILITIES				
Due to prisoners	\$2,218	\$87,838	\$84,364	\$1,692

Continued on next page.

ST. LARRY POLICE DEPT. AND EX-OFFICIO TAX COLLECTOR
 OFFICERS, LOUISIANA
 POLICE FUND 1992

COMPARING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
 FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	BALANCE JULY 1, 1991	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1992
OPERATING FUND				
ASSETS				
Cash	\$12,822	\$2,822	.00	\$15,644
LIABILITIES				
Due to governmental agencies and others	\$12,822	\$2,822	.00	\$15,644
	BALANCE JULY 1, 1992	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1993
ASSETS				
Cash	\$22,821	\$1,222	\$12,222	\$11,821
LIABILITIES				
Due to governmental agencies and others	\$22,821	\$1,222	\$12,222	\$11,821

Continued on next page.

ST. LOUIS POLICE BUREAU AND DISTRICT TAX COLLECTOR
NEWORLEANS, LOUISIANA
AGENCY FUND TYPE

COMPARING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEAR ENDING JUNE 30, 1952

	BALANCE JULY 1, 1951			BALANCE JUNE 30, 1952
	<u>1951</u>	ADDITIONS	DEDUCTIONS	<u>1952</u>
ALL AGENCY FUNDS				
ASSETS				
Cash	\$780,475	\$22,428,138	\$20,635,363	\$1,551,364
Due from others	1,182	21,342	51,712	1,992
Due from General Fund	<u>1,758</u>		<u>3,758</u>	
Total assets	<u>782,215</u>	<u>22,449,480</u>	<u>20,689,823</u>	<u>1,553,356</u>
LIABILITIES				
Bills held in escrow	\$59,582	84,817	\$7,641	\$28,778
Due to General Fund	68,343	17,325,792	17,282,344	33,771
Cash bonds payable	28,879	4,138	600	33,699
Due to governmental agencies and others	372,378	18,306,654	18,384,120	482,804
Income paid under contract	253,245	462,985		816,230
Portial General assets payable	9,718	1,720	2,813	11,625
Deferred taxes - automobile dealerships	46,132	6,426	52,398	
Due to prisoners	<u>1,965</u>	<u>221,342</u>	<u>220,982</u>	<u>6,380</u>
Total liabilities	<u>280,322</u>	<u>22,428,138</u>	<u>20,689,123</u>	<u>1,533,356</u>

Continued on next page.

SH. LARRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
DELCOON, LOUISIANA
AGENCY FUND TYPE

COMPARING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1997

	BALANCE JUNE 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
AGL AGENCY FUND				
ASSETS				
Cash	\$440,287	\$19,800,208	\$19,800,000	\$780,495
Due from others	80,008	5,790	83,829	1,979
Due from General Fund	3,383	4,852	9,328	2,907
Total assets	523,678	24,605,850	29,689,157	785,381
LIABILITIES				
Notes held in escrow	\$29,524	\$302,632	\$300,614	\$31,542
Due to General Fund	14,061	17,343,369	17,134,087	44,283
Cash bonds payable	17,479	10,858	18,350	29,987
Due to governmental agencies and others	202,838	19,296,429	19,128,893	372,374
Taxes paid under protest	204,083	51,242		255,325
Partial court costs payable	7,345	4,757	2,564	9,538
Deferred taxes - automobile dealerships	47,786	315,034	118,637	44,183
Due to prisoners	3,383	82,823	96,186	1,920
Total liabilities	523,678	24,605,850	29,689,157	785,381

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets account Group accounts for fixed assets.

ST. LAUREY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPULOUS, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS
FOR 12, 1956 AND 1957

	<u>1956</u>	<u>1957</u>
GENERAL FIXED ASSETS AT COST		
Land	\$98,500	\$98,500
Building	100,276	100,276
Equipment	73,500	73,500
<u>Total general fixed assets</u>	<u>\$272,276</u>	<u>\$272,276</u>
 DEPRECIATION IN GENERAL FIXED ASSETS FROM		
General Fund	\$877,848	\$803,880
Contributed	70,883	78,083
Donations	<u>4,500</u>	<u> </u>
<u>Total Depreciation in general fixed assets</u>	<u>\$953,231</u>	<u>\$881,963</u>

John Weston Shea, CPA
 Joel Lambert, Jr., CPA
 Russell J. Gault, CPA
 George Jackson, CPA
 Charles S. Parsons, CPA
 James L. Robinson, Jr., CPA
 G. Kenneth Perry, Jr., CPA
 Charles J. Day, CPA



JOHN S. BOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

POW S. Conroy, CPA
 (1962-1964)

Robert E. Hays, CPA
 (1964)

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

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

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1968, and have issued our report thereon dated September 18, 1968. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Sheriff and Ex-Officio Tax Collector's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described below:

98-1. Unaudited Budgets

Condition

The budgets for the General and Special Revenue Funds were not properly audited.

Criteria

LA RS 39:1369 states that a budget shall be audited when actual revenues fall short of budgeted revenues by 5 percent or more and actual expenditures exceed budgeted expenditures by 5 percent or more.

Effect

General Fund: Actual expenses exceeded budgeted expenses by \$214,445 which is a variance of 8.60 percent.

Special Revenue Fund: Actual revenues were less than budgeted revenues by \$722 which is a variance of 19.84 percent.

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

Recommendation

We recommend that budgets for the General and Special Revenue Funds be properly amended according to state law.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish and Ex-Officio Tax Collector's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, in a separate letter dated September 18, 1998.

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

John S. Dowling & Company

Opelousas, Louisiana
 September 18, 1998

ST. LAMERY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
ORLEANS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

- 1997 - 1 Complete and timely financial statements were not being prepared.
 Partial corrective action taken. (See management letter).
- 1997 - 2 Budget adoption - a budget for the Special Revenue Fund was not adopted.
 Corrective action taken.

SECTION II - MANAGEMENT LETTER

- Suggestion 1997 - 3 Petty cash - license account.
 Corrective action taken.
- Suggestion 1997 - 4 Occupational license applications.
 Corrective action taken.
- Suggestion 1997 - 5 Classification of revenues and expenditures in the General Fund.
 Unresolved - REPEAT COMMENT
- Suggestion 1997 - 6 Cash flow planning.
 Corrective action taken.

John Martin, Esq., CPA
William B. J. CPA
Susan J. Cook, CPA
Debra Collins, CPA
David D. Finkler, CPA
James L. Hootman, Jr., CPA
S. Kenneth King, CPA
David J. Orr, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

John S. Dowling, CPA
(1987-1998)

Harold Durre, CPA
Retired

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

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 18, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As part of our examination, we have issued our reports on the general purpose financial statements, dated September 18, 1998, and our report on Internal control and compliance with laws, regulations, contracts, and grants dated September 18, 1998.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

Suggestion 1998-1 Occupational License Deposits

Occupational license collections are not always deposited on a timely basis. Assets such as cash should be safeguarded at all times or there is a risk of loss from burglary, theft, embezzlement, or misappropriation. We recommend that deposits be made on a daily basis to reduce the risk of loss.

Suggestion 1998-2 Complete Monthly Financial Statements

Monthly financial statements are now being prepared for the General Fund and the other funds. All funds are adjusted for receivables and payables except that the General Fund's interfund accounts are not adjusted.

We recommend that interfund account balances be adjusted monthly in order to have complete monthly financial statements.

Suggestion 1998-3 Substantive

In view of the Sheriff's increase in revenues, we believe the Sheriff's financial position could benefit by adhering more closely to budgeted expenditures. When considering an expenditure, management should compare amounts already spent or encumbered to the budget, instead of only considering cash available. At certain times of the year, the Sheriff's cash available is made up almost entirely of borrowed money. Management should attempt to decrease borrowings each year. By keeping expenditures closer to budgeted amounts, management would be able to apply excess revenues to reduce the amount borrowed each year.

Suggestion 1998-4 Classification of Revenues and Expenditures in the General Fund

Revenue adjusting entries were made by the auditor in the General Fund in order to reclassify revenues and expenditures to the proper accounts. We recommend that revenue and expenditure accounts be reviewed by the bookkeeper monthly and adjustments made at that time.

John B. Dowling & Company

Cyprus, Louisiana
September 18, 1998



FINANCIAL UNIT TO REPORT TAX REVENUE

BY LAUDRY TRENCH COURT HOUSE

HOWARD ZERANGUE

SHERIFF AND FINANCIAL TAX COLLECTOR
PARISH OF ST. LANDRY
P. O. BOX 280
DEVELOPMENT, LAFAYETTE, LOUISIANA

November 24, 1998

Louisiana Legislative Auditor
P. O. Box 94187
Baton Rouge, La. 70804-0187

RE: Management Corrective Action Plan
Audit Period: For the year ended June 30, 1998
John S. Bowling & Company
P. O. Box 433
Opelousas, La. 70571-0433

FINDINGS: Financial Statement Audit
Non-Compliance
98-1 Issued Budgets

ACTION TAKEN: Will notify auditor, John S. Bowling & Company to amend as needed.

FINDINGS MANAGEMENT LETTER

Suggestion 1998-1 Operational License Reports

License Clerk was advised formally in writing and verbal that deposits will be made on a daily basis.

Suggestion 1998-2 Complete Monthly Financial Statements

Monthly financial statements will be done on a monthly basis with the re-assigning of an Account Payable/Receivable Clerk to assist the Financial Officer.

Suggestion 1998-3 Budgeting

With the Monthly Financial reports being done timely, the Chief Deputy and Financial Officer will be able to budget expenses accordingly.

"Service and Protection"

Page 2

Suggestion 1989-5 Classification of Revenue and Expenditures in the General Fund
Chief Deputy and Financial Officer will get with Auditors on how to better
classify entries for their audit

I have reviewed the suggestions of our auditors and the action to be taken.

If I can be of further assistance, please contact our office.

Sincerely,



Charles Eugene Longman
St. Louis, Missouri

RL/cml