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ST. LANDRY PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1999

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 1-26-2000 .

TABLE OF CONTENTS

	<u>PAGE</u>
<u>AUDITOR'S REPORT</u>	
Independent Auditor's Report	1-2
<u>GENERAL PURPOSE FINANCIAL STATEMENTS</u>	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General and Special Revenue Fund Types	5
Notes to Financial Statements	6-13
<u>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS</u>	
General Fund -	14
Balance Sheets - June 30, 1999 and 1998	15
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - for the years ended June 30, 1999 and 1998	16-18
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1999	19
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1998	20
Detailed Schedule of Revenues - Budget (GAAP Basis) and Actual - for the year ended June 30, 1999	21
Detailed Schedule of Revenues - Budget (GAAP Basis) and Actual - for the year ended June 30, 1998	22
Detailed Schedule of Expenditures - Budget (GAAP Basis) and Actual - for the year ended June 30, 1999	23-24
Detailed Schedule of Expenditures - Budget (GAAP Basis) and Actual - for the year ended June 30, 1998	25-26
Special Revenue Fund -	27
Balance Sheets - June 30, 1999 and 1998	28
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1999	29
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1998	30

TABLE OF CONTENTS

	<u>PAGE</u>
Fiduciary Funds -	31
Agency Fund Types	
Combining Balance Sheets - June 30, 1999	32
Combining Balance Sheets - June 30, 1998	33
Combining Statements of Changes in Assets and Liabilities - for the years ended June 30, 1999 and 1998	34-41
 <u>FINANCIAL STATEMENTS OF ACCOUNT GROUP</u>	
General Fixed Assets Account Group	42
Statements of General Fixed Assets - June 30, 1999 and 1998	43
 <u>RELATED REPORT</u>	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	44-45
Schedule of Findings and Questioned Costs	46
 <u>SUPPLEMENTARY INFORMATION</u>	
Independent Auditor's Report on Supplementary Information	47
Year 2000 Required Supplementary Information	48
Schedule of Prior Year Findings	49

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of June 30, 1999, and for the year then ended as listed in the table of contents. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of June 30, 1999, 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 October 20, 1999, 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 Zerangue,
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, 1999 and 1998, 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
October 20, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	<u>GOVERNMENTAL FUND TYPES</u>	<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS</u>
	<u>GENERAL</u>	<u>AGENCY</u>	<u>GENERAL</u>	<u>(Memorandum Only)</u>
			<u>FIXED</u>	<u>JUNE 30,</u>
			<u>ASSETS</u>	<u>1998</u>
				<u>JUNE 30,</u>
				<u>1999</u>
<u>ASSETS</u>				
Cash	\$75,995	\$1,528,552		\$1,604,547
Accounts receivable	234,650			234,650
Due from other funds	50,829	452		51,281
Due from others		9,388		9,388
Land			\$98,500	98,500
Buildings			100,376	100,376
Equipment			815,843	815,843
<u>Total assets</u>	<u>361,474</u>	<u>1,538,392</u>	<u>1,014,719</u>	<u>2,914,585</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES</u>				
Accounts payable	\$200,995			\$200,995
Payroll tax withheld and payable	70,519			70,519
Accrued interest				2,917
Note payable - current portion				300,000
Partial court costs payable		\$10,878		11,442
Due to other funds	452	50,829		51,281
Suits held in escrow		46,190		46,190
Cash bonds payable		30,879		30,879
Due to governmental agencies and others		290,536		290,536
Taxes paid under protest		1,105,502		1,105,502
Due to prisoners		3,578		4,500
<u>Total liabilities</u>	<u>271,966</u>	<u>1,538,392</u>	<u>-0-</u>	<u>1,814,358</u>
<u>FUND EQUITY</u>				
Investment in general fixed assets			\$1,014,719	952,431
Fund balance				
Unreserved and undesignated	89,508			38,638
<u>Total fund equity</u>	<u>89,508</u>	<u>-0-</u>	<u>1,014,719</u>	<u>991,069</u>
<u>Total liabilities and fund equity</u>	<u>361,474</u>	<u>1,538,392</u>	<u>1,014,719</u>	<u>2,914,585</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(Memorandum Only)</u>	
			<u>JUNE 30, 1999</u>	<u>JUNE 30, 1998</u>
<u>REVENUES</u>				
Taxes	\$990,840		\$990,840	\$932,102
Intergovernmental	977,880		977,880	895,967
Charges for services	1,748,392		1,748,392	1,615,044
Contraband money		\$1,957	1,957	2,857
Contraband property				800
Miscellaneous	241,339	18	241,357	195,187
<u>Total revenues</u>	<u>3,958,451</u>	<u>1,975</u>	<u>3,960,426</u>	<u>3,641,957</u>
<u>EXPENDITURES</u>				
Current operating	3,769,925	2,682	3,772,607	3,402,289
Capital outlay	112,825	569	113,394	124,525
Debt service	22,437		22,437	22,436
<u>Total expenditures</u>	<u>3,905,187</u>	<u>3,251</u>	<u>3,908,438</u>	<u>3,549,250</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	53,264	(1,276)	51,988	92,707
<u>FUND BALANCE, beginning of year</u>	<u>36,244</u>	<u>2,394</u>	<u>38,638</u>	<u>(54,069)</u>
<u>FUND BALANCE, end of year</u>	<u>89,508</u>	<u>1,118</u>	<u>90,626</u>	<u>38,638</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
 OPELOUSAS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL -
 GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS (MEMORANDUM ONLY)	
	BUDGET	ACTUAL	BUDGET	ACTUAL	JUNE 30, 1999	JUNE 30, 1998
REVENUES						
Taxes	\$935,000	\$990,840	\$55,840		\$990,840	\$932,102
Intergovernmental	885,852	977,880	92,028		977,880	895,967
Charges for services	1,668,000	1,748,392	80,392		1,748,392	1,615,044
Contraband money				\$1,957	1,957	2,857
Contraband property						800
Miscellaneous	159,967	241,339	81,372	18	241,357	195,187
Total revenues	3,648,819	3,958,451	309,632	18	3,960,426	3,641,957
EXPENDITURES						
Current operating	3,531,165	3,769,925	(238,760)	2,500	3,772,607	3,402,289
Capital outlay	65,687	112,825	(47,138)	569	113,394	124,525
Debt service	24,000	22,437	1,563		22,437	22,436
Total expenditures	3,620,852	3,905,187	(284,335)	2,500	3,908,438	3,549,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	27,967	53,264	25,297	(235)	51,988	92,707
FUND BALANCE, beginning of year		36,244		2,394	38,638	(54,062)
FUND BALANCE, end of year		89,508		1,118	90,626	38,638

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

(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 criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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

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

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

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

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

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

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

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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

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

Governmental funds

General Fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff and Ex-Officio Tax Collector and is used to account for the operations of the Sheriff and Ex-Officio Tax Collector'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 for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

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

Fiduciary funds

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

Basis of accounting. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental 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. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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

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

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

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

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

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

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

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

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO AND TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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

The budgeted accounts shown in these financial statements as of June 30, 1999 were properly amended during a public meeting held prior to year-end.

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

Compensated absences. Employees of the St. Landry Parish Sheriff and Ex-Officio Tax Collector earn annual leave of 10 working days per year. Sick leave is earned at the rate of 2 days for each month worked. Both unused annual and sick leave are forfeited at year-end, retirement or termination. Accordingly, no liability has been recorded at June 30, 1999.

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

(2) CASH

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, 1999, the carrying amount of the St. Landry Parish Sheriff and Ex-Officio Tax Collector's deposits was \$1,605,665, and the bank balance was \$1,749,906. Of the \$1,749,906, approximately \$910,514 was covered by FDIC insurance and approximately \$839,392 was covered by securities held by the pledging financial institution in the Sheriff's name. Cash on hand at June 30, 1999 was \$3,428.

(3) DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1999, are as follows:

<u>Fund/Account</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$50,829	\$452
Agency Funds		
Civil Fund		2,817
Bond Fund		38,152
Tax Collector Account		9,860
License Account	<u>452</u>	<u> </u>
	<u>51,281</u>	<u>51,281</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

(4) ACCOUNTS RECEIVABLE

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

	<u>1999</u>	<u>1998</u>
Civil and criminal fees	\$7,346	\$13,243
State supplemental pay	10,500	11,400
Video poker	36,423	52,323
Grants	77,472	60,085
Federal excise tax refunds	23,433	24,455
State prisoner feeding	46,288	33,810
Parish prisoner feeding	16,453	19,103
Bond premiums	3,380	2,592
Social security fees	1,600	800
Telephone commissions	11,755	8,000
Miscellaneous	<u> </u>	<u>720</u>
	<u>234,650</u>	<u>226,531</u>

(5) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>7/1/98</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/99</u>
Land	\$98,500			\$98,500
Building	100,376			100,376
Equipment	<u>753,555</u>	<u>\$113,394</u>	<u>\$51,106</u>	<u>815,843</u>
	<u>952,431</u>	<u>113,394</u>	<u>51,106</u>	<u>1,014,719</u>

(6) AD VALOREM TAXES

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

(7) PENSION PLAN

Plan Description. Substantially all employees of the Sheriff and Ex-Officio Tax Collector's office are members of the Louisiana Sheriffs' Pension and Relief Fund (System), a multiple-employer cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staff, 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 Sheriffs' 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 Sheriffs' Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71210-3163, or by calling (318) 362-3188.

Contributions to the System include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The rates for the current fiscal year were 5 percent for the employer's contribution and 8.7 percent for the employees' portion.

The St. Landry Parish Sheriff and Ex-Officio Tax Collector's employer contributions for the years ended June 30, 1999, 1998 and 1997 were \$82,538, \$75,705 and \$88,292, respectively. Employee contributions for the years ended June 30, 1999, 1998 and 1997 were \$140,926, \$129,161 and \$128,026, respectively.

Other. The Sheriff and Ex-Officio Tax Collector also remits to the Parochial Employees' Retirement System for retirement of the parish judges' secretaries. The Sheriff and Ex-Officio Tax Collector is reimbursed for these payments.

(8) SELF INSURED GROUP INSURANCE

The St. Landry Parish Sheriff participates in a modified self insured group health insurance program. Under this program, the Sheriff and Ex-Officio Tax Collector is responsible for a covered individual's claims up to a maximum of \$20,000 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
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

(9) POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

All of the St. Landry Parish Sheriff and Ex-Officio Tax Collector's retired employees, that elect to continue health care and life insurance benefits, are responsible for paying their own premiums. The Sheriff recognizes the cost of providing health benefits under the modified self-insurance group health insurance program. Under this program, the Sheriff is responsible for a covered retiree's claim up to a maximum of \$20,000 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, 1999, the total cost of providing health benefits for approximately 121 employees (active and retired) was \$397,683. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

(10) OPERATING LEASE

The Sheriff is leasing a copy machine under a noncancelable operating lease. The rental expense for the copy machine was \$3,332 for the year ended June 30, 1999. 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, 1999 are as follows:

<u>June 30,</u>	
2000	\$3,332
2001	1,388

(11) EXPENDITURES OF THE ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR'S OFFICE PAID BY THE PARISH POLICE JURY

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

(12) AMOUNTS PAID TO THE SHERIFF

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

(13) SUBSEQUENT EVENTS

The St. Landry Parish Sheriff and Ex-Officio Tax Collector received approval from the State Bond Commission on June 18, 1999 to incur debt and borrow an amount not to exceed \$450,000 to be repaid on or before June 30, 2000. On July 1, 1999, the Sheriff and Ex-Officio Tax Collector borrowed \$450,000 from American Bank at an interest rate of 6.0 percent and maturity date of March 30, 2000.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
BALANCE SHEETS
JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>		
Cash	\$75,995	\$149,878
Accounts receivable	234,650	226,531
Due from other funds	<u>50,829</u>	<u>73,771</u>
<u>Total assets</u>	<u>361,474</u>	<u>450,180</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$200,995	\$69,095
Payroll withholdings and payable	70,519	41,924
Accrued interest		2,917
Due to other funds	452	
Note payable - current portion		<u>300,000</u>
<u>Total liabilities</u>	<u>271,966</u>	<u>413,936</u>
<u>FUND BALANCE</u>		
Unreserved and undesignated	<u>89,508</u>	<u>36,244</u>
<u>Total liabilities and fund balance</u>	<u>361,474</u>	<u>450,180</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>REVENUES</u>		
Taxes		
Ad valorem taxes	<u>\$990,840</u>	<u>\$932,102</u>
Intergovernmental		
Salary reimbursement	37,556	51,838
State revenue sharing	260,286	251,931
State supplemental pay	129,735	129,642
Grants	314,114	164,272
LOC salary reimbursement	198,710	77,272
LOC mileage reimbursement	36,749	
LOC revenue		209,774
Criminal court costs reimbursement		9,056
TRIAD	<u>730</u>	<u>2,182</u>
<u>Total intergovernmental</u>	<u>977,880</u>	<u>895,967</u>
Charges for services		
Commissions earned on		
Civil and criminal fees	288,961	272,440
Fines	128,169	96,204
Licenses	74,009	76,340
Video poker	258,423	237,813
Bail bonds	22,471	19,304
Court attendance	15,550	7,802
Court cost	140,179	100,186
Administration fees	24,651	24,501
Prisoners		
Feeding and maintenance	762,014	747,927
Transportation	7,397	7,023
Social security fee	13,800	12,400
Special deputy insurance reimbursement	<u>12,768</u>	<u>13,104</u>
<u>Total charges for services</u>	<u>1,748,392</u>	<u>1,615,044</u>
Miscellaneous		
Tax costs and notices	52,707	54,674
Interest	9,652	8,440
Concession	86,140	75,516
Donation and sale of equipment and automobiles	1,567	4,600
Donations	20	2,270
Telephone commissions	60,986	23,171
Federal excise tax refunds	23,433	24,455
Miscellaneous	<u>6,834</u>	<u>2,015</u>
<u>Total miscellaneous</u>	<u>241,339</u>	<u>195,141</u>
<u>Total revenues</u>	<u>3,958,451</u>	<u>3,638,254</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>EXPENDITURES</u>		
Current operating		
Personal services		
Deputies' salaries	\$2,054,285	\$1,827,890
Sheriff's salary	65,000	65,000
Sheriff's allowance	6,500	6,500
Retirement contributions	82,538	75,705
Payroll taxes	50,239	45,504
Supplies		
Uniforms	13,433	15,708
Office expense	113,124	78,981
Postage	52,968	35,399
Deputy supplies	22,512	21,975
Other		
Auto liability insurance	50,663	49,933
Deputy liability insurance	132,054	145,080
Hospitalization	397,683	337,450
Miscellaneous insurance	4,899	1,807
Auto fuel and oil	128,386	152,380
Equipment repair and maintenance	135,200	131,512
Training of personnel	8,440	8,925
Telephone	53,307	48,544
Radio maintenance	21,317	4,446
Prisoner feeding	128,477	131,914
Prisoner transportation	376	384
Concession	86,168	76,509
Criminal investigation	2,856	11,627
Travel		2,990
Professional fees	47,331	39,449
Deputy physicals	4,337	2,277
Copier rental and expense	11,899	17,131
Computer operations and maintenance	23,508	8,162
Utilities	11,204	11,148
Prisoner medical	9,088	11,446
Building maintenance		43
Dues and subscriptions	10,089	220
Canine	306	383
TRIAD	1,416	2,244
DARE expenses	2,810	11,279
Unemployment	3,592	1,488
Criminal court costs		3,555
Service station expense	24,506	
Marine division	934	
Miscellaneous	8,480	15,204
<u>Total current operating</u>	<u>3,769,925</u>	<u>3,400,192</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
Capital outlay		
Automobiles	\$60,779	\$83,488
Deputy and office equipment	<u>52,046</u>	<u>40,237</u>
<u>Total capital outlay</u>	<u>112,825</u>	<u>123,725</u>
Debt service		
Interest on loan	<u>22,437</u>	<u>22,436</u>
<u>Total expenditures</u>	<u>3,905,187</u>	<u>3,546,353</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	53,264	91,901
<u>FUND BALANCE</u> , beginning of year	<u>36,244</u>	<u>(55,657)</u>
<u>FUND BALANCE</u> , end of year	<u><u>89,508</u></u>	<u><u>36,244</u></u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$935,000	\$990,840	\$55,840
Intergovernmental	885,852	977,880	92,028
Charges for services	1,668,000	1,748,392	80,392
Miscellaneous	<u>159,967</u>	<u>241,339</u>	<u>81,372</u>
<u>Total revenues</u>	<u>3,648,819</u>	<u>3,958,451</u>	<u>309,632</u>
<u>EXPENDITURES</u>			
Current operating	3,531,165	3,769,925	(238,760)
Capital outlay	65,687	112,825	(47,138)
Debt service	<u>24,000</u>	<u>22,437</u>	<u>1,563</u>
<u>Total expenditures</u>	<u>3,620,852</u>	<u>3,905,187</u>	<u>(284,335)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER (UNDER) EXPENDITURES</u>	<u>27,967</u>	53,264	<u>25,297</u>
<u>FUND BALANCE</u> , beginning of year		<u>36,244</u>	
<u>FUND BALANCE</u> , end of year		<u>89,508</u>	

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$955,000	\$932,102	\$(22,898)
Intergovernmental	882,637	895,967	13,330
Charges for services	1,408,300	1,615,044	206,744
Miscellaneous	<u>137,250</u>	<u>195,141</u>	<u>57,891</u>
<u>Total revenues</u>	<u>3,383,187</u>	<u>3,638,254</u>	<u>255,067</u>
<u>EXPENDITURES</u>			
Current operating	3,249,378	3,400,192	(150,814)
Capital outlay	62,530	123,725	(61,195)
Debt service	<u>20,000</u>	<u>22,436</u>	<u>(2,436)</u>
<u>Total expenditures</u>	<u>3,331,908</u>	<u>3,546,353</u>	<u>(214,445)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER (UNDER) EXPENDITURES</u>			
	<u>51,279</u>	91,901	<u>40,622</u>
<u>FUND BALANCE</u> , beginning of year		<u>(55,657)</u>	
<u>FUND BALANCE</u> , end of year		<u>36,244</u>	

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	<u>\$935,000</u>	<u>\$990,840</u>	<u>\$55,840</u>
Intergovernmental			
Salary reimbursement	17,500	37,556	20,056
State revenue sharing	260,286	260,286	
State supplemental pay	125,000	129,735	4,735
Grants	252,316	314,114	61,798
LOC salary reimbursement	230,000	198,710	(31,290)
LOC mileage reimbursement		36,749	36,749
TRIAD	<u>750</u>	<u>730</u>	<u>(20)</u>
<u>Total intergovernmental</u>	<u>885,852</u>	<u>977,880</u>	<u>92,028</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	270,000	288,961	18,961
Fines	160,000	128,169	(31,831)
Licenses	56,000	74,009	18,009
Video poker	240,000	258,423	18,423
Bail bonds	16,000	22,471	6,471
Court attendance	14,000	15,550	1,550
Court cost	160,000	140,179	(19,821)
Administrative fees		24,651	24,651
Prisoners			
Feeding and maintenance	735,000	762,014	27,014
Transportation	7,000	7,397	397
Social security fee	10,000	13,800	3,800
Special deputy insurance reimbursement		<u>12,768</u>	<u>12,768</u>
<u>Total charges for services</u>	<u>1,668,000</u>	<u>1,748,392</u>	<u>80,392</u>
Miscellaneous			
Tax costs and notices	20,000	52,707	32,707
Interest	7,500	9,652	2,152
Concession	65,000	86,140	21,140
Donation and sale of equipment and automobiles	367	1,567	1,200
Donations	100	20	(80)
Telephone commissions	47,000	60,986	13,986
Federal excise tax refunds		23,433	23,433
Miscellaneous	<u>20,000</u>	<u>6,834</u>	<u>(13,166)</u>
<u>Total miscellaneous</u>	<u>159,967</u>	<u>241,339</u>	<u>81,372</u>
<u>Total revenues</u>	<u>3,648,819</u>	<u>3,958,451</u>	<u>309,632</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	<u>\$955,000</u>	<u>\$932,102</u>	<u>\$(22,898)</u>
Intergovernmental			
Salary reimbursement	52,850	51,838	(1,012)
State revenue sharing	251,931	251,931	
State supplemental pay	116,396	129,642	13,246
Grants	59,260	164,272	105,012
LOC salary reimbursement		77,272	77,272
LOC revenue	400,000	209,774	(190,226)
Criminal court costs reimbursement		9,056	9,056
TRIAD	<u>2,200</u>	<u>2,182</u>	<u>(18)</u>
<u>Total intergovernmental</u>	<u>882,637</u>	<u>895,967</u>	<u>13,330</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	240,000	272,440	32,440
Fines	122,500	96,204	(26,296)
Licenses	68,500	76,340	7,840
Video poker	150,000	237,813	87,813
Bond premiums	15,000	19,304	4,304
Court attendance	14,000	7,802	(6,198)
Court cost	97,500	100,186	2,686
Identification and finger printing		17,611	17,611
Hand gun fees		6,890	6,890
Prisoners			
Feeding and maintenance	682,800	747,927	65,127
Transportation	6,000	7,023	1,023
Social security fee	12,000	12,400	400
Special deputy insurance reimbursement		<u>13,104</u>	<u>13,104</u>
<u>Total charges for services</u>	<u>1,408,300</u>	<u>1,615,044</u>	<u>206,744</u>
Miscellaneous			
Tax costs and notices	42,500	54,674	12,174
Interest	4,500	8,440	3,940
Concession	55,000	75,516	20,516
Donation and sale of equipment and automobiles	150	4,600	4,450
Donations	100	2,270	2,170
Telephone commissions	18,000	23,171	5,171
Federal excise tax refunds		24,455	24,455
Miscellaneous	<u>17,000</u>	<u>2,015</u>	<u>(14,985)</u>
<u>Total miscellaneous</u>	<u>137,250</u>	<u>195,141</u>	<u>57,891</u>
<u>Total revenues</u>	<u>3,383,187</u>	<u>3,638,254</u>	<u>255,067</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u>			
Current Operating			
Personal services			
Deputies' salaries	\$2,040,000	\$2,054,285	\$(14,285)
Sheriff's salary	65,000	65,000	
Sheriff's allowance	6,500	6,500	
Retirement contributions	85,750	82,538	3,212
Payroll taxes	47,000	50,239	(3,239)
Supplies			
Uniforms	7,500	13,433	(5,933)
Office expense	90,000	113,124	(23,124)
Postage	45,000	52,968	(7,968)
Deputy supplies	25,000	22,512	2,488
Other			
Auto liability insurance	50,000	50,663	(663)
Deputy liability insurance	120,000	132,054	(12,054)
Hospitalization	358,500	397,683	(39,183)
Miscellaneous insurance	8,000	4,899	3,101
Auto fuel and oil	85,000	128,386	(43,386)
Equipment repair and maintenance	115,000	135,200	(20,200)
Training of personnel	5,000	8,440	(3,440)
Telephone	50,000	53,307	(3,307)
Radio maintenance	10,000	21,317	(11,317)
Prisoner feeding	125,000	128,477	(3,477)
Prisoner transportation	500	376	124
Concession	80,000	86,168	(6,168)
Criminal investigation	2,500	2,856	(356)
Travel	100		100
Professional fees	40,115	47,331	(7,216)
Deputy physicals	3,150	4,337	(1,187)
Official publications	5,500		5,500
Copier rental and expense	9,500	11,899	(2,399)
Computer operations and maintenance	10,000	23,508	(13,508)
Utilities	11,500	11,204	296
Prisoner medical	9,000	9,088	(88)
Jail operations	1,000		1,000
Building maintenance	250		250
Dues and subscriptions	5,000	10,089	(5,089)
Canine	300	306	(6)
TRIAD	1,250	1,416	(166)
DARE expenses	10,000	2,810	7,190
Unemployment	1,000	3,592	(2,592)
Copier expense	1,000		1,000
Juvenile	250		250
Service station expense		24,506	(24,506)
Marine division	1,000	934	66
Miscellaneous		8,480	(8,480)
<u>Total current operating</u>	<u>3,531,165</u>	<u>3,769,925</u>	<u>(238,760)</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
Capital outlay			
Automobiles	\$45,687	\$60,779	\$(15,092)
Deputy and office equipment	<u>20,000</u>	<u>52,046</u>	<u>(32,046)</u>
<u>Total capital outlay</u>	<u>65,687</u>	<u>112,825</u>	<u>(47,138)</u>
Debt service			
Interest on loan	<u>24,000</u>	<u>22,437</u>	<u>1,563</u>
<u>Total expenditures</u>	<u>3,620,852</u>	<u>3,905,187</u>	<u>(284,335)</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u>			
Current Operating			
Personal services			
Deputies' salaries	\$1,785,000	\$1,827,890	\$(42,890)
Sheriff's salary	65,000	65,000	
Sheriff's allowance	6,500	6,500	
Retirement contributions	95,900	75,705	20,195
Payroll taxes	42,000	45,504	(3,504)
Supplies			
Uniforms	10,000	15,708	(5,708)
Office expense	115,000	78,981	36,019
Postage	31,000	35,399	(4,399)
Deputy supplies	22,000	21,975	25
Other			
Auto liability insurance	32,000	49,933	(17,933)
Deputy liability insurance	126,000	145,080	(19,080)
Hospitalization	302,000	337,450	(35,450)
Miscellaneous insurance	1,728	1,807	(79)
Auto fuel and oil	144,000	152,380	(8,380)
Equipment repair and maintenance	105,000	131,512	(26,512)
Training of personnel	10,000	8,925	1,075
Telephone	45,000	48,544	(3,544)
Radio maintenance	3,000	4,446	(1,446)
Prisoner feeding	125,000	131,914	(6,914)
Prisoner transportation	500	384	116
Concession	55,000	76,509	(21,509)
Criminal investigation	14,000	11,627	2,373
Travel	3,000	2,990	10
Professional fees	43,000	39,449	3,551
Deputy physicals	1,800	2,277	(477)
Official publications	5,500		5,500
Copier rental and expense	19,000	17,131	1,869
Computer operations and maintenance	1,000	8,162	(7,162)
Utilities	11,000	11,148	(148)
Prisoner medical	7,500	11,446	(3,946)
Jail operations	1,000		1,000
Building maintenance	400	43	357
Dues and subscriptions	5,000	220	4,780
Canine	300	383	(83)
TRIAD	1,500	2,244	(744)
DARE expenses	12,000	11,279	721
Unemployment	1,500	1,488	12
Criminal court costs		3,555	(3,555)
Miscellaneous	250	15,204	(14,954)
<u>Total current operating</u>	<u>3,249,378</u>	<u>3,400,192</u>	<u>(150,814)</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Capital outlay			
Automobiles	\$62,530	\$83,488	\$(20,958)
Deputy and office equipment	<u> </u>	<u>40,237</u>	<u>(40,237)</u>
<u>Total capital outlay</u>	<u>62,530</u>	<u>123,725</u>	<u>(61,195)</u>
Debt service			
Interest on loan	<u>20,000</u>	<u>22,436</u>	<u>(2,436)</u>
<u>Total expenditures</u>	<u>3,331,908</u>	<u>3,546,353</u>	<u>(214,445)</u>

SPECIAL REVENUE FUND

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

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
BALANCE SHEETS
JUNE 30, 1999 AND 1998

	CONTRABAND FUND	
	JUNE 30, 1999	JUNE 30, 1998
<u>ASSETS</u>		
Cash	<u>\$1,118</u>	<u>\$2,394</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>	-0-	-0-
<u>FUND BALANCE</u>		
Unreserved and undesignated	<u>\$1,118</u>	<u>\$2,394</u>
<u>Total liabilities and fund balance</u>	<u>1,118</u>	<u>2,394</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>CONTRABAND FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Contraband money	\$2,250	\$1,957	\$(293)
Interest earned	<u>15</u>	<u>18</u>	<u>3</u>
<u>Total revenues</u>	<u>2,265</u>	<u>1,975</u>	<u>(290)</u>
<u>EXPENDITURES</u>			
Current operating			
Radio/telephone		92	(92)
Supplies	2,500	136	2,364
Criminal investigation	<u> </u>	<u>2,454</u>	<u>(2,454)</u>
<u>Total current operating</u>	<u>2,500</u>	<u>2,682</u>	<u>(182)</u>
Capital outlay			
Equipment	<u> </u>	<u>569</u>	<u>(569)</u>
<u>Total capital outlay</u>	<u>-0-</u>	<u>569</u>	<u>(569)</u>
<u>Total expenditures</u>	<u>2,500</u>	<u>3,251</u>	<u>(751)</u>
<u>EXCESS OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>(235)</u>	<u>(1,276)</u>	<u>(1,041)</u>
<u>FUND BALANCE, beginning of year</u>		<u>2,394</u>	
<u>FUND BALANCE, end of year</u>		<u>1,118</u>	

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1998

	<u>CONTRABAND FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Contraband money	\$4,579	\$2,857	\$(1,722)
Contraband property		800	800
Interest earned	<u>46</u>	<u>46</u>	
<u>Total revenues</u>	<u>4,625</u>	<u>3,703</u>	<u>(922)</u>
<u>EXPENDITURES</u>			
Current operating			
Radio/telephone	861	861	
Supplies	259	168	91
Criminal investigation	<u>2,700</u>	<u>1,068</u>	<u>1,632</u>
<u>Total current operating</u>	<u>3,820</u>	<u>2,097</u>	<u>1,723</u>
Capital outlay			
Automobiles	<u>-0-</u>	<u>800</u>	<u>(800)</u>
<u>Total capital outlay</u>	<u>-0-</u>	<u>800</u>	<u>(800)</u>
<u>Total expenditures</u>	<u>3,820</u>	<u>2,897</u>	<u>923</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>805</u>	806	<u>1</u>
<u>FUND BALANCE</u> , beginning of year		<u>1,588</u>	
<u>FUND BALANCE</u> , end of year		<u>2,394</u>	

FIDUCIARY FUNDS

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

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

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

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

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

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

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING BALANCE SHEETS
JUNE 30, 1999

	<u>CIVIL FUND</u>	<u>BOND FUND</u>	<u>TAX COLLECTOR ACCOUNT</u>	<u>TAX COLLECTOR FUND LICENSE ACCOUNT</u>	<u>PRISONERS' MONEY FUND</u>	<u>DRUG SEIZURE FUND</u>	<u>TOTALS</u>
<u>ASSETS</u>							
Cash	\$49,007	\$249,425	\$1,169,785	\$37,585	\$3,578	\$19,172	\$1,528,552
Due from others		1,542	7,846	452			9,388
Due from General Fund							452
<u>Total assets</u>	<u>49,007</u>	<u>250,967</u>	<u>1,177,631</u>	<u>38,037</u>	<u>3,578</u>	<u>19,172</u>	<u>1,538,392</u>
<u>LIABILITIES</u>							
Suits held in escrow	\$46,190						\$46,190
Due to General Fund	2,817		\$9,860				50,829
Cash bonds payable		\$38,152					30,879
Due to governmental agencies and others		171,058	62,269	\$38,037		\$19,172	290,536
Partial court costs payable		10,878					10,878
Taxes paid under protest			1,105,502				1,105,502
Due to prisoners					\$3,578		3,578
<u>Total liabilities</u>	<u>49,007</u>	<u>250,967</u>	<u>1,177,631</u>	<u>38,037</u>	<u>3,578</u>	<u>19,172</u>	<u>1,538,392</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING BALANCE SHEETS
JUNE 30, 1998

	<u>CIVIL FUND</u>	<u>BOND FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>PRISONERS'</u>	<u>DRUG</u>	<u>TOTALS</u>
			<u>TAX COLLECTOR</u>	<u>MONEY FUND</u>	<u>SEIZURE FUND</u>	
			<u>ACCOUNT</u>	<u>FUND</u>		
			<u>ACCOUNT</u>	<u>ACCOUNT</u>		
			<u>LICENSE</u>			
<u>ASSETS</u>						
Cash	\$31,750	\$315,850	\$1,180,947	\$4,500	\$14,898	\$1,551,344
Due from others		<u>1,325</u>	<u>667</u>			<u>1,992</u>
<u>Total assets</u>	<u>31,750</u>	<u>317,175</u>	<u>3,399</u>	<u>4,500</u>	<u>14,898</u>	<u>1,553,336</u>
<u>LIABILITIES</u>						
Suits held in escrow	\$28,778					\$28,778
Due to General Fund	2,972	\$45,505	\$24,708	\$586		73,771
Cash bonds payable		33,699				33,699
Due to governmental agencies and others		226,529	238,666	2,813	\$14,898	482,906
Partial court costs payable		11,442	918,240			11,442
Taxes paid under protest						918,240
Due to prisoners				\$4,500		4,500
<u>Total liabilities</u>	<u>31,750</u>	<u>317,175</u>	<u>1,181,614</u>	<u>4,500</u>	<u>14,898</u>	<u>1,553,336</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	BALANCE JULY 1, <u>1998</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1999</u>
<u>CIVIL FUND</u>				
<u>ASSETS</u>				
Cash	\$ <u>31,750</u>	\$ <u>834,584</u>	\$ <u>817,327</u>	\$ <u>49,007</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$28,778	\$39,087	\$21,675	\$46,190
Due to General Fund	<u>2,972</u>	<u>7,712</u>	<u>7,867</u>	<u>2,817</u>
<u>Total liabilities</u>	<u>31,750</u>	<u>46,799</u>	<u>29,542</u>	<u>49,007</u>

	BALANCE JULY 1, <u>1997</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1998</u>
<u>ASSETS</u>				
Cash	\$ <u>31,517</u>	\$ <u>595,430</u>	\$ <u>595,197</u>	\$ <u>31,750</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$29,582	\$6,837	\$7,641	\$28,778
Due to General Fund	<u>1,935</u>	<u>1,977</u>	<u>940</u>	<u>2,972</u>
<u>Total liabilities</u>	<u>31,517</u>	<u>8,814</u>	<u>8,581</u>	<u>31,750</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	BALANCE JULY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1999</u>
<u>BOND FUND</u>				
<u>ASSETS</u>				
Cash	\$315,850	\$2,663,924	\$2,730,349	\$249,425
Due from others	<u>1,325</u>	<u>6,905</u>	<u>6,688</u>	<u>1,542</u>
<u>Total assets</u>	<u>317,175</u>	<u>2,670,829</u>	<u>2,737,037</u>	<u>250,967</u>
<u>LIABILITIES</u>				
Cash bonds payable	\$33,699	\$4,412	\$7,232	\$30,879
Due to General Fund	45,505	528,921	536,274	38,152
Due to governmental agencies and others	226,529	2,106,544	2,162,015	171,058
Partial court costs payable	<u>11,442</u>	<u>1,631</u>	<u>2,195</u>	<u>10,878</u>
<u>Total liabilities</u>	<u>317,175</u>	<u>2,641,508</u>	<u>2,707,716</u>	<u>250,967</u>
	BALANCE JULY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1998</u>
<u>ASSETS</u>				
Cash	\$259,795	\$3,299,580	\$3,243,525	\$315,850
Due from others	<u>907</u>	<u>8,518</u>	<u>8,100</u>	<u>1,325</u>
<u>Total assets</u>	<u>260,702</u>	<u>3,308,098</u>	<u>3,251,625</u>	<u>317,175</u>
<u>LIABILITIES</u>				
Cash bonds payable	\$29,979	\$4,120	\$400	\$33,699
Due to General Fund	22,488	595,430	572,413	45,505
Due to governmental agencies and others	198,496	2,667,901	2,639,868	226,529
Partial court costs payable	<u>9,739</u>	<u>3,720</u>	<u>2,017</u>	<u>11,442</u>
<u>Total liabilities</u>	<u>260,702</u>	<u>3,271,171</u>	<u>3,214,698</u>	<u>317,175</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	BALANCE JULY 1, <u>1998</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1999</u>
<u>TAX COLLECTOR ACCOUNT</u>				
<u>ASSETS</u>				
Cash	\$1,180,947	\$17,258,668	\$17,269,830	\$1,169,785
Due from others	<u>667</u>	<u>21,706</u>	<u>14,527</u>	<u>7,846</u>
<u>Total assets</u>	<u>1,181,614</u>	<u>17,280,374</u>	<u>17,284,357</u>	<u>1,177,631</u>
<u>LIABILITIES</u>				
Due to General Fund	\$24,708	\$18,063,915	\$18,078,763	\$9,860
Due to governmental agencies and others	238,666	14,184,711	14,361,108	62,269
Taxes paid under protest	<u>918,240</u>	<u>187,262</u>	<u> </u>	<u>1,105,502</u>
<u>Total liabilities</u>	<u>1,181,614</u>	<u>32,435,888</u>	<u>32,439,871</u>	<u>1,177,631</u>
	BALANCE JULY 1, <u>1997</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1998</u>
<u>ASSETS</u>				
Cash	\$473,496	\$16,862,699	\$16,155,248	\$1,180,947
Due from others	<u>1,285</u>	<u>43,034</u>	<u>43,652</u>	<u>667</u>
<u>Total assets</u>	<u>474,781</u>	<u>16,905,733</u>	<u>16,198,900</u>	<u>1,181,614</u>
<u>LIABILITIES</u>				
Due to General Fund	\$15,920	\$16,680,762	\$16,671,974	\$24,708
Due to governmental agencies and others	157,443	13,366,060	13,284,837	238,666
Taxes paid under protest	255,245	662,995	<u> </u>	918,240
Deferred taxes - automobile dealerships	<u>46,173</u>	<u>6,426</u>	<u>52,599</u>	<u> </u>
<u>Total liabilities</u>	<u>474,781</u>	<u>30,716,243</u>	<u>30,009,410</u>	<u>1,181,614</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	<u>BALANCE</u> <u>JULY 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1999</u>
<u>LICENSE ACCOUNT</u>				
<u>ASSETS</u>				
Cash	\$3,399	\$533,317	\$499,131	\$37,585
Due from General Fund	<u> </u>	<u> 452</u>	<u> </u>	<u> 452</u>
<u>Total assets</u>	<u>3,399</u>	<u>533,769</u>	<u>499,131</u>	<u>38,037</u>
<u>LIABILITIES</u>				
Due to General Fund	\$586	\$86,013	\$86,599	
Due to governmental agencies and others	<u>2,813</u>	<u>460,683</u>	<u>425,459</u>	<u>\$38,037</u>
<u>Total liabilities</u>	<u>3,399</u>	<u>546,696</u>	<u>512,058</u>	<u>38,037</u>
<u>ASSETS</u>				
Cash	\$863	\$522,946	\$520,410	\$3,399
Due from General Fund	<u>2,709</u>	<u> </u>	<u> 2,709</u>	<u> </u>
<u>Total assets</u>	<u>3,572</u>	<u>522,946</u>	<u>523,119</u>	<u>3,399</u>
<u>LIABILITIES</u>				
Due to General Fund		\$47,623	\$47,037	\$586
Due to governmental agencies and others	<u>\$3,572</u>	<u>280,656</u>	<u>281,415</u>	<u>2,813</u>
<u>Total liabilities</u>	<u>3,572</u>	<u>328,279</u>	<u>328,452</u>	<u>3,399</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	BALANCE JULY 1, <u>1998</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1999</u>
<u>PRISONERS' MONEY FUND</u>				
<u>ASSETS</u>				
Cash	<u>\$4,500</u>	<u>\$118,357</u>	<u>\$119,279</u>	<u>\$3,578</u>
<u>LIABILITIES</u>				
Due to prisoners	<u>\$4,500</u>	<u>\$118,357</u>	<u>\$119,279</u>	<u>\$3,578</u>
	BALANCE JULY 1, <u>1997</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1998</u>
<u>ASSETS</u>				
Cash	<u>\$1,945</u>	<u>\$123,542</u>	<u>\$120,987</u>	<u>\$4,500</u>
<u>LIABILITIES</u>				
Due to prisoners	<u>\$1,945</u>	<u>\$123,542</u>	<u>\$120,987</u>	<u>\$4,500</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	BALANCE JULY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1999</u>
<u>DRUG SEIZURE FUND</u>				
<u>ASSETS</u>				
Cash	<u>\$14,898</u>	<u>\$4,274</u>	<u>-0-</u>	<u>\$19,172</u>
<u>LIABILITIES</u>				
Due to governmental agencies and others	<u>\$14,898</u>	<u>\$4,274</u>	<u>-0-</u>	<u>\$19,172</u>

	BALANCE JULY 1, <u>1997</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1998</u>
<u>ASSETS</u>				
Cash	<u>\$12,859</u>	<u>\$2,039</u>	<u>-0-</u>	<u>\$14,898</u>
<u>LIABILITIES</u>				
Due to governmental agencies and others	<u>\$12,859</u>	<u>\$2,039</u>	<u>-0-</u>	<u>\$14,898</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1999

	BALANCE JULY 1, <u>1998</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1999</u>
<u>ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$1,551,344	\$21,413,124	\$21,435,916	\$1,528,552
Due from others	1,992	28,611	21,215	9,388
Due from General Fund	<u> </u>	<u>452</u>	<u> </u>	<u>452</u>
<u>Total assets</u>	<u>1,553,336</u>	<u>21,442,187</u>	<u>21,457,131</u>	<u>1,538,392</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$28,778	\$39,087	\$21,675	\$46,190
Due to General Fund	73,771	18,686,561	18,709,503	50,829
Cash bonds payable	33,699	4,412	7,232	30,879
Due to governmental agencies and others	482,906	16,756,212	16,948,582	290,536
Taxes paid under protest	918,240	187,262		1,105,502
Partial court costs payable	11,442	1,631	2,195	10,878
Due to prisoners	<u>4,500</u>	<u>118,357</u>	<u>119,279</u>	<u>3,578</u>
<u>Total liabilities</u>	<u>1,553,336</u>	<u>35,793,522</u>	<u>35,808,466</u>	<u>1,538,392</u>

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ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 1998

	BALANCE JULY 1, <u>1997</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1998</u>
<u>ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$780,475	\$21,406,236	\$20,635,367	\$1,551,344
Due from others	2,192	51,552	51,752	1,992
Due from General Fund	<u>2,709</u>	<u> </u>	<u>2,709</u>	<u> </u>
<u>Total assets</u>	<u>785,376</u>	<u>21,457,788</u>	<u>20,689,828</u>	<u>1,553,336</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$29,582	\$6,837	\$7,641	\$28,778
Due to General Fund	40,343	17,325,792	17,292,364	73,771
Cash bonds payable	29,979	4,120	400	33,699
Due to governmental agencies and others	372,370	16,316,656	16,206,120	482,906
Taxes paid under protest	255,245	662,995		918,240
Partial court costs payable	9,739	3,720	2,017	11,442
Deferred taxes - automobile dealerships	46,173	6,426	52,599	
Due to prisoners	<u>1,945</u>	<u>123,542</u>	<u>120,987</u>	<u>4,500</u>
<u>Total liabilities</u>	<u>785,376</u>	<u>34,450,088</u>	<u>33,682,128</u>	<u>1,553,336</u>

FINANCIAL STATEMENTS OF ACCOUNT GROUP

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for fixed assets.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
STATEMENTS OF GENERAL, FIXED ASSETS
JUNE 30, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>GENERAL, FIXED ASSETS AT COST</u>		
Land	\$98,500	\$98,500
Building	100,376	100,376
Equipment	<u>815,843</u>	<u>753,555</u>
<u>Total general fixed assets</u>	<u>1,014,719</u>	<u>952,431</u>
 <u>INVESTMENT IN GENERAL FIXED ASSETS FROM</u>		
General Fund	\$944,488	\$877,069
Contraband	66,231	70,862
Donations	<u>4,000</u>	<u>4,500</u>
<u>Total investment in general fixed assets</u>	<u>1,014,719</u>	<u>952,431</u>

RELATED REPORT

Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Carl, CPA
 Michael A. Roy, CPA



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 1998

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

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 20, 1999. 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 those 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 in the accompanying Schedule of Findings and Questioned Costs as Finding 1999-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Sheriff 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 function. 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 October 20, 1999.

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

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
October 20, 1999

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector was disclosed during the audit.
4. There was no single audit required under OMB Circular A-133.

B. 1999 FINDING - FINANCIAL STATEMENT AUDIT

Compliance

1999-1. Amending Budgets

Condition

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

Criteria

LA RS 39:1309 states that a budget shall be amended when actual revenues fail to meet budgeted revenues by 5 percent or more and actual expenditures exceed budgeted expenditures by 5 percent or more.

Cause

Various misclassifications and failure to properly accrue payables caused the incorrect budget amendments.

Effect

General Fund: Actual expenditures exceeded budgeted expenditures by \$284,335 which is a variance of 7.85 percent.

Special Revenue Fund: Actual revenues were less than budgeted revenues by \$290 which is a variance of 12.80 percent. Actual expenditures exceeded budgeted expenditures by \$751 which is a variance of 30.04 percent.

Recommendation

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

SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector as of and for the year ended June 30, 1999, and have issued our report thereon dated October 20, 1999. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole.

The year 2000 supplementary information on page 48 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the St. Landry Parish Sheriff and Ex-Officio Tax Collector is or will become year 2000 compliant, that the St. Landry Parish Sheriff and Ex-Officio Tax Collector's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the St. Landry Sheriff and Ex-Officio Tax Collector does business are or will become year 2000 compliant.

John S. Dowling & Company

Opelousas, Louisiana
 October 20, 1999

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
YEAR 2000 REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 1999

The St. Landry Parish Sheriff and Ex-Officio Tax Collector has two software packages in their operations which could be affected by the year 2000 issue. The civil department and bookkeeping department use software manufactured by Software and Services, which has been upgraded for the year 2000. The criminal department used software generated by the Sheriff and Ex-Officio Tax Collector's in-house computer programmer, which has been upgraded for the year 2000. If failure of either software would occur, the Sheriff and Ex-Officio Tax Collector's personnel are familiar with maintaining manual records. The financial institutions have communicated that extensive testing under state and federal guidelines is currently being performed.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

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

1998 - 1 Amending Budgets

Unresolved - REPEAT COMMENT

SECTION II - MANAGEMENT LETTER

Suggestion 1998 - 2 Occupational License Deposits

Corrective action taken.

Suggestion 1998 - 3 Complete Monthly Financial Statements

Unresolved - REPEAT COMMENT

Suggestion 1998 - 4 Budgeting

Unresolved - REPEAT COMMENT

Suggestion 1998 - 5 Classification of Revenues and Expenditures in the General Fund

Unresolved - REPEAT COMMENT

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

We have audited the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 20, 1999. 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 report on the general purpose financial statements, dated October 20, 1999, and our report on internal control and compliance with laws, regulations, contracts, and grants dated October 20, 1999.

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 1999-2 Complete Monthly Financial Statements

Although monthly financial statements are being prepared, these financial statements are not complete nor correctly prepared. The due to/from accounts, accounts receivable, and accounts payable in the General Fund must be properly adjusted each month in order to present the correct assets, liabilities, and net income in the financial statements. All shortages and overages in the Agency Funds must be found and properly adjusted each month or the task becomes very cumbersome at year-end. The auditor made numerous adjustments in order to correct the Agency Funds for these overages and shortages. After the audit is completed, the Sheriff and Ex-Officio Tax Collector's personnel must make necessary corrections for these shortages and overages. Therefore, any shortages may take over a year to recover. An example of this is the incorrect payment of state revenue sharing to Fire District #6 for \$4,725 in December 1998, which has not been recovered at the audit date. We suggest that the above recommendations be instituted as soon as possible so that the Sheriff is aware of his financial status monthly, including correction of overages and shortages, and does not have to wait until the yearly audit has been completed.

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

Suggestion 1999-3 Budgeting

In view of the Sheriff and Ex-Officio Tax Collector's increase in revenue, we believe the Sheriff and Ex-Officio Tax Collector'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 and Ex-Officio Tax Collector'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. **REPEAT COMMENT**

Suggestion 1999-4 Classification of Revenues and Expenditures in the General Fund

Numerous 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. **REPEAT COMMENT**

Opelousas, Louisiana
October 20, 1999



TEACHING KIDS TO NEVER TAKE DRUGS

ST. LANDRY PARISH COURT HOUSE
HOWARD ZERANGUE
SHERIFF AND EX-OFFICIO TAX COLLECTOR
PARISH OF ST. LANDRY
P. O. BOX 390
OPELOUSAS, LOUISIANA 70571-0390

December 14, 1999

***Mr. Daniel G. Kyle, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804***

***RE: St. Landry Parish Sheriff's Department
Annual Financial Report
For the Year Ended-June 30, 1999***

***The St. Landry Parish Sheriff and Ex-Officio Tax Collector
respectfully submits the following corrective action plan for the
year ended June 30, 1999.***

***Public Accounting Firm: John S. Dowling & Company
P.O. Box 433
Opelousas, Louisiana 70571-0433
Audit Report: Year Ended-June 30, 1999***

***The findings from the 1999 Audit Report and Management Letter
are discussed below. The findings are numbered consistently with
the numbers assigned in the report.***

Findings-Financial Statement Audit

1999-1 Amending Budgets

***The Chief Deputy will examine pass Audit Reports to ensure
That every effort is made to closely monitor the budget on a
Quarterly basis and amend accordingly.***

"Service and Protection"

1999-2 Complete Monthly Financial Statements

The Administration will meet with the Sheriff on the 10th of every month to go over financial statements with the Financial Officer to make sure that we stay within our budget.


1999-3 Budgeting

The Financial Officer and the Chief Deputy will go over Pass audits and use this as a guideline for preparing the Budget to handle revenues and expenditures.

1999-4 Amending Budget

The Financial Officer is fine tuning the classification of Revenues and expenditures in the General Fund as a result We feel that the problem will be corrected.

Sincerely yours,


Howard Zerangue
Sheriff
St. Landry Parish