

ST. LANDRY PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1997

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 JAN 28 1998



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 Fund	5
Notes to Financial Statements	6-13
<u>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS</u>	
General Fund -	14
Balance Sheets - June 30, 1997 and 1996	15
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1997	16
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1996	17
Detailed Schedule of Revenues - Budget (GAAP Basis) and Actual - for the year ended June 30, 1997	18
Detailed Schedule of Revenues - Budget (GAAP Basis) and Actual - for the year ended June 30, 1996	19
Detailed Schedule of Expenditures - Budget (GAAP Basis) and Actual - for the year ended June 30, 1997	20-21
Detailed Schedule of Expenditures - Budget (GAAP Basis) and Actual - for the year ended June 30, 1996	22
Special Revenue Fund -	23
Balance Sheets - June 30, 1997 and 1996	24
Statement of Revenues, Expenditures, and Changes in Fund Balance - for the year ended June 30, 1997	25
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - for the year ended June 30, 1996	26

TABLE OF CONTENTS

	<u>PAGE</u>
Fiduciary Funds -	27
Agency Fund Types	
Combining Balance Sheets - June 30, 1997	28
Combining Balance Sheets - June 30, 1996	29
Combining Statements of Changes in Assets and Liabilities - for the years ended June 30, 1997 and 1996	30-37
 <u>FINANCIAL STATEMENTS OF ACCOUNT GROUP</u>	
General Fixed Assets Account Group	38
Statements of General Fixed Assets - June 30, 1997 and 1996	39
 <u>RELATED REPORTS</u>	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	40-42
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	43-44

John Newton Stout, CPA
 Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Dwight Ledoux, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA



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

John S. Dowling, CPA
 (1904-1984)

Harold Dupre, CPA
 Retired

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, 1997, 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 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, 1997, 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 a report dated November 12, 1997, on our consideration of the St. Landry Parish Sheriff and Ex-Officio Tax Collector's internal control structure and a report dated November 12, 1997 on its compliance with 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 conducted 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 for the years ended June 30, 1997 and 1996, as listed in the table of contents, 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
November 12, 1997

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997

	<u>GOVERNMENTAL FUND TYPES</u>		<u>FIDUCIARY ACCOUNT GROUP</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>GENERAL</u>		<u>(Memorandum Only)</u>	
		<u>REVENUE</u>	<u>FUND TYPE</u>	<u>FIXED</u>	<u>ASSETS</u>	<u>JUNE 30, 1997</u>
<u>ASSETS</u>						
Cash		\$1,588	\$780,475		\$860,952	\$466,738
Accounts receivable	\$78,889				208,301	158,947
Due from other funds	208,301		2,709		40,343	14,061
Due from others	37,634		2,192		2,192	80,018
Land				\$98,500	98,500	98,500
Buildings				100,376	100,376	100,376
Equipment				673,988	673,988	652,549
Total assets	<u>324,824</u>	<u>1,588</u>	<u>785,376</u>	<u>872,864</u>	<u>1,984,652</u>	<u>1,571,189</u>
<u>LIABILITIES AND FUND EQUITY</u>						
<u>LIABILITIES</u>						
Accounts payable	\$56,602				\$56,602	\$46,325
Payroll tax withheld and payable	89,925				89,925	59,066
Accrued interest	3,954				3,954	
Note payable - current portion	230,000				230,000	200,000
Partial court costs payable			\$9,739		9,739	7,246
Due to General Fund			40,343		40,343	14,061
Suits held in escrow			29,582		29,582	29,576
Cash bonds payable			29,979		29,979	37,479
Due to governmental agencies and others			372,370		372,370	202,838
Taxes paid under protest			255,245		255,245	204,003
Deferred taxes - automobile dealerships			46,173		46,173	47,786
Due to prisoners			1,945		1,945	3,289
Total Liabilities	<u>380,481</u>	<u>-0-</u>	<u>785,376</u>	<u>-0-</u>	<u>1,165,857</u>	<u>851,669</u>
<u>FUND EQUITY</u>						
Investment in general fixed assets				\$872,864	872,864	851,425
Fund balance						
Unreserved and undesignated	(55,657)	\$1,588			(54,069)	(131,905)
Total fund equity	<u>(55,657)</u>	<u>1,588</u>	<u>-0-</u>	<u>872,864</u>	<u>818,795</u>	<u>719,520</u>
Total liabilities and fund equity	<u>324,824</u>	<u>1,588</u>	<u>785,376</u>	<u>872,864</u>	<u>1,984,652</u>	<u>1,571,189</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, 1997

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u> <u>(Memorandum Only)</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>JUNE 30, 1997</u>	<u>JUNE 30, 1996</u>
<u>REVENUES</u>				
Taxes	\$956,420		\$956,420	\$881,405
Intergovernmental	582,411	\$23,767	606,178	522,104
Charges for services	1,474,743		1,474,743	1,315,756
Contraband money		48,558	48,558	1,719
Contraband property		1,800	1,800	
Miscellaneous	<u>181,874</u>	<u>199</u>	<u>182,073</u>	<u>185,269</u>
Total revenues	<u>3,195,448</u>	<u>74,324</u>	<u>3,269,772</u>	<u>2,906,253</u>
<u>EXPENDITURES</u>				
Current operating	3,059,495	28,800	3,088,295	3,305,980
Capital outlay	31,863	46,452	78,315	66,074
Debt service	<u>25,326</u>		<u>25,326</u>	<u>17,743</u>
Total expenditures	<u>3,116,684</u>	<u>75,252</u>	<u>3,191,936</u>	<u>3,389,797</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	78,764	(928)	77,836	(483,544)
<u>FUND BALANCE, beginning of year</u>				
	<u>(134,421)</u>	<u>2,516</u>	<u>(131,905)</u>	<u>351,639</u>
<u>FUND BALANCE, end of year</u>				
	<u>(55,657)</u>	<u>1,588</u>	<u>(54,069)</u>	<u>(131,905)</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 FUND

FOR THE YEAR ENDED JUNE 30, 1997

	<u>GENERAL FUND</u>		<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1997</u> <u>ACTUAL</u>	<u>1996</u> <u>ACTUAL</u>
<u>REVENUES</u>					
Taxes	\$920,000	\$956,420	\$36,420	\$956,420	\$881,405
Intergovernmental	513,790	582,411	68,621	582,411	522,104
Charges for services	1,298,500	1,474,743	176,243	1,474,743	1,315,756
Miscellaneous	<u>121,235</u>	<u>181,874</u>	<u>60,639</u>	<u>181,874</u>	<u>185,203</u>
<u>Total revenues</u>	<u>2,853,525</u>	<u>3,195,448</u>	<u>341,923</u>	<u>3,195,448</u>	<u>2,904,468</u>
<u>EXPENDITURES</u>					
Current operating	2,978,717	3,059,495	(80,778)	3,059,495	3,303,797
Capital outlay	18,986	31,863	(12,877)	31,863	65,492
Debt service	<u>21,252</u>	<u>25,326</u>	<u>(4,074)</u>	<u>25,326</u>	<u>17,743</u>
<u>Total expenditures</u>	<u>3,018,955</u>	<u>3,116,684</u>	<u>(97,729)</u>	<u>3,116,684</u>	<u>3,387,032</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>(165,430)</u>	78,764	<u>244,194</u>	78,764	(482,564)
<u>FUND BALANCE, beginning of year</u>		<u>(134,421)</u>		<u>(134,421)</u>	348,143
<u>FUND BALANCE, end of year</u>		<u>(55,657)</u>		<u>(55,657)</u>	<u>(134,421)</u>

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, 1997

(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, 1997

(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 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, 1997

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

Funds of the Sheriff 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 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 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 funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements 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, 1997

(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 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 at 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, 1997

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

Budgeted amounts are as originally adopted or as amended in accordance with the procedures outlined above.

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, 1997.

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

At June 30, 1997, the carrying amount of the St. Landry Parish Sheriff's deposits was \$858,899, and the bank balance was \$1,071,693. The bank balance was covered by federal depository insurance or by collateral pledged. Cash on hand at June 30, 1997 was \$2,053.

(3) DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997, are as follows:

<u>Fund/Account</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$37,634	
Agency Funds		
Civil Fund		\$1,935
Bond Fund		22,488
Tax Collector Account		15,920
License Account	<u>2,709</u>	<u> </u>
	<u>40,343</u>	<u>40,343</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

(4) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance <u>7/1/96</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>6/30/97</u>
Land	\$98,500			\$98,500
Building	100,376			100,376
Equipment	<u>652,549</u>	<u>\$78,317</u>	<u>\$56,878</u>	<u>673,988</u>
	<u>851,425</u>	<u>78,317</u>	<u>56,878</u>	<u>\$72,864</u>

(5) NOTE PAYABLE

On April 10, 1997, the St. Landry Parish Sheriff borrowed \$230,000 from American Bank at an interest rate of 8.25 percent and maturity date of August 30, 1997. Interest was accrued through June 30, 1997. Anticipated revenues of the Sheriff's Department were pledged as collateral.

(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.

(7) DEFICITS - IN INDIVIDUAL FUNDS

The General Fund has a deficit fund balance of \$55,657 at June 30, 1997.

(8) PENSION PLAN

Plan Description. Substantially all employees of the Sheriff'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 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 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.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

(8) PENSION PLAN - (Continued)

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 6 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, 1997, 1996 and 1995 were \$88,292, \$92,921 and \$68,477, respectively. Employee contributions for the years ended June 30, 1997, 1996 and 1995 were \$128,026, \$134,825 and \$95,694, respectively.

Other. The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judge's secretary. 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 \$20,000 per person per 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.

(10) 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 claim up to a maximum of \$20,000 per person, per 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, 1997, the total cost of providing health benefits for approximately 120 employees (active and retired) was \$316,310. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

(11) OPERATING LEASES

At the beginning of the fiscal year, the Sheriff had two vehicles under noncancelable operating leases. The rental expense for the vehicles was \$11,277 for the year ended June 30, 1997. During the course of the year, one of the vehicles was purchased and the other vehicle's lease expired. The Sheriff also has a copy machine under a noncancelable operating lease. The rental expense for the copy machine was \$3,332 for the year ended June 30, 1997. Future minimum rental payments required under operating leases that have an initial or remaining noncancelable lease terms in excess of one year, as of June 30, 1997 are as follows:

<u>June 30,</u>	
1998	\$3,332
1999	3,332
2000	3,332
2001	1,388

(12) 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.

(13) AMOUNTS PAID TO THE SHERIFF

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

(14) SUBSEQUENT EVENTS

The St. Landry Parish Sheriff received approval from the State Bond Commission on June 19, 1997 to incur debt and borrow an amount not to exceed \$600,000 to be repaid on or before June 30, 1998. On August 13, 1997, the Sheriff borrowed \$600,000 from Bank One at an interest rate of 5.10 percent and maturity date of March 3, 1998.

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, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
<u>ASSETS</u>		
Cash	\$78,889	\$3,955
Accounts receivable	208,301	158,947
Due from other funds	<u>37,634</u>	<u>8,068</u>
<u>Total assets</u>	<u>324,824</u>	<u>170,970</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$56,602	\$46,325
Payroll withholdings and payable	89,925	59,066
Accrued interest	3,954	
Note payable - current portion	<u>230,000</u>	<u>200,000</u>
<u>Total liabilities</u>	<u>380,481</u>	<u>305,391</u>
<u>FUND BALANCE</u>		
Unreserved and undesignated	<u>(55,657)</u>	<u>(134,421)</u>
<u>Total liabilities and fund balance</u>	<u>324,824</u>	<u>170,970</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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$920,000	\$956,420	\$36,420
Intergovernmental	513,790	582,411	68,621
Charges for services	1,298,500	1,474,743	176,243
Miscellaneous	<u>121,235</u>	<u>181,874</u>	<u>60,639</u>
<u>Total revenues</u>	<u>2,853,525</u>	<u>3,195,448</u>	<u>341,923</u>
<u>EXPENDITURES</u>			
Current operating	2,978,717	3,059,495	(80,778)
Capital outlay	18,986	31,863	(12,877)
Debt service	<u>21,252</u>	<u>25,326</u>	<u>(4,074)</u>
<u>Total expenditures</u>	<u>3,018,955</u>	<u>3,116,684</u>	<u>(97,729)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>			
	<u>(165,430)</u>	78,764	<u>244,194</u>
<u>FUND BALANCE, beginning of year</u>		<u>(134,421)</u>	
<u>FUND BALANCE, end of year</u>		<u>(55,657)</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, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes	\$850,000	\$881,405	\$31,405
Intergovernmental	519,922	522,104	2,182
Charges for services	1,360,335	1,315,756	(44,579)
Miscellaneous	<u>214,500</u>	<u>185,203</u>	<u>(29,297)</u>
<u>Total revenues</u>	<u>2,944,757</u>	<u>2,904,468</u>	<u>(40,289)</u>
<u>EXPENDITURES</u>			
Current operating	3,269,900	3,303,797	(33,897)
Capital outlay	93,000	65,492	27,508
Debt service	<u>15,000</u>	<u>17,743</u>	<u>(2,743)</u>
<u>Total expenditures</u>	<u>3,377,900</u>	<u>3,387,032</u>	<u>(9,132)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(433,143)</u>	(482,564)	<u>(49,421)</u>
<u>FUND BALANCE</u> , beginning of year		<u>348,143</u>	
<u>FUND BALANCE</u> , end of year		<u>(134,421)</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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	<u>\$920,000</u>	<u>\$956,420</u>	<u>\$36,420</u>
Intergovernmental			
Salary reimbursement	40,000	42,140	2,140
State revenue sharing	266,490	266,978	488
State supplemental pay	123,500	121,039	(2,461)
Grants	<u>83,800</u>	<u>152,254</u>	<u>68,454</u>
<u>Total intergovernmental</u>	<u>513,790</u>	<u>582,411</u>	<u>68,621</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	197,000	226,296	29,296
Fines	70,000	82,274	12,274
Licenses	66,000	74,010	8,010
Video poker	190,000	231,910	41,910
Bond premiums	5,000	6,763	1,763
Court attendance	12,000	14,147	2,147
Court cost	101,000	104,736	3,736
LOC revenue		20,562	20,562
Identification fees		8,050	8,050
Hand gun fees		6,740	6,740
Finger printing fees		3,449	3,449
Prisoners			
Feeding and maintenance	655,000	689,036	34,036
Transportation	<u>2,500</u>	<u>6,770</u>	<u>4,270</u>
<u>Total charges for services</u>	<u>1,298,500</u>	<u>1,474,743</u>	<u>176,243</u>
Miscellaneous			
Tax costs and notices	20,000	24,544	4,544
Interest	5,000	7,701	2,701
Concession	50,000	72,369	22,369
Sale of equipment and automobiles	3,535	3,535	
Donations	200	400	200
Telephone commissions	27,500	26,208	(1,292)
Federal excise tax refunds		40,275	40,275
Miscellaneous	<u>15,000</u>	<u>6,842</u>	<u>(8,158)</u>
<u>Total miscellaneous</u>	<u>121,235</u>	<u>181,874</u>	<u>60,639</u>
<u>Total revenues</u>	<u>2,853,525</u>	<u>3,195,448</u>	<u>341,923</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, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Taxes			
Ad valorem taxes	<u>\$850,000</u>	<u>\$881,405</u>	<u>\$31,405</u>
Intergovernmental			
Salary reimbursement	30,000	17,232	(12,768)
State revenue sharing	269,512	258,627	(10,885)
State supplemental pay	125,000	135,687	10,687
Grants	<u>95,410</u>	<u>110,558</u>	<u>15,148</u>
<u>Total intergovernmental</u>	<u>519,922</u>	<u>522,104</u>	<u>2,182</u>
Charges for services			
Commissions earned on			
Civil and criminal fees	165,435	197,579	32,144
Fines	78,000	71,599	(6,401)
Licenses	65,000	66,313	1,313
Video poker	190,000	199,682	9,682
Bond premiums		16,133	16,133
Court attendance	13,000	12,176	(824)
Court cost	90,000	99,544	9,544
Prisoners			
Feeding and maintenance	750,000	647,124	(102,876)
Transportation	<u>8,900</u>	<u>5,606</u>	<u>(3,294)</u>
<u>Total charges for services</u>	<u>1,360,335</u>	<u>1,315,756</u>	<u>(44,579)</u>
Miscellaneous			
Tax costs and notices	33,000	58,015	25,015
Interest	6,000	8,209	2,209
Concession	45,000	63,149	18,149
Sale of equipment	500	1,500	1,000
911 reimbursement		767	767
Telephone commissions		30,415	30,415
Miscellaneous	<u>130,000</u>	<u>23,148</u>	<u>(106,852)</u>
<u>Total miscellaneous</u>	<u>214,500</u>	<u>185,203</u>	<u>(29,297)</u>
<u>Total revenues</u>	<u>2,944,757</u>	<u>2,904,468</u>	<u>(40,289)</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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u>			
Current Operating			
Personal services			
Deputies' salaries	\$1,650,834	\$1,660,390	\$(9,556)
Sheriff's salary	65,000	65,000	
Sheriff's allowance	6,500	6,500	
Retirement contributions	90,700	89,020	1,680
Payroll taxes	34,500	33,842	658
Supplies			
Uniforms	4,000	10,412	(6,412)
Office expense	62,500	66,014	(3,514)
Postage	28,000	33,625	(5,625)
Deputy supplies	2,500	2,134	366
Other			
Auto liability insurance	96,000	81,197	14,803
Deputy liability insurance	137,000	107,441	29,559
Hospitalization	287,333	316,310	(28,977)
Miscellaneous insurance	8,000	1,354	6,646
Auto fuel and oil	135,000	128,695	6,305
Equipment repair and maintenance	68,000	93,463	(25,463)
Training of personnel	1,000		1,000
Telephone	40,000	39,013	987
Radio maintenance	2,500	5,630	(3,130)
Prisoner feeding	121,200	131,669	(10,469)
Prisoner transportation	500	542	(42)
Concession	45,000	61,149	(16,149)
Criminal investigation	1,000	5,428	(4,428)
Travel	100	273	(173)
Professional fees	30,000	35,298	(5,298)
Deputy physicals	500	1,560	(1,060)
Official publications	5,500	6,398	(898)
Copier rental	6,000	7,950	(1,950)
Computer operations and maintenance	2,000	3,014	(1,014)
Utilities	9,500	10,593	(1,093)
Prisoner medical	10,000	10,180	(180)
Jail operations	1,000	1,677	(677)
Building maintenance	400		400
Dues and subscriptions	5,000	4,734	266
Canine	250	374	(124)
Triad	1,400	1,387	13
DARE expenses	20,000	19,436	564
Miscellaneous		<u>17,793</u>	<u>(17,793)</u>
<u>Total current operating</u>	<u>2,978,717</u>	<u>3,059,495</u>	<u>(80,778)</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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
Capital outlay			
Automobiles	\$18,986	\$24,352	\$(5,366)
Deputy and office equipment	<u> </u>	<u>7,511</u>	<u>(7,511)</u>
<u>Total capital outlay</u>	<u>18,986</u>	<u>31,863</u>	<u>(12,877)</u>
Debt service			
Interest on loan	<u>21,252</u>	<u>25,326</u>	<u>(4,074)</u>
<u>Total expenditures</u>	<u>3,018,955</u>	<u>3,116,684</u>	<u>(97,729)</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, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>EXPENDITURES</u>			
Current Operating			
Personal services			
Deputies' salaries	\$1,745,000	\$1,805,909	\$(60,909)
Sheriff's salary	57,000	57,500	(500)
Sheriff's allowance	7,000	5,750	1,250
Retirement contributions	130,500	93,836	36,664
Payroll taxes	51,000	40,702	10,298
Supplies			
Uniforms	14,200	14,539	(339)
Office expense and deputy supplies	168,000	152,255	15,745
Other			
Auto liability insurance	79,800	114,273	(34,473)
Deputy liability insurance	150,000	157,900	(7,900)
Hospitalization	277,500	288,912	(11,412)
Miscellaneous liability	12,500	4,476	8,024
Auto fuel and oil	105,000	130,055	(25,055)
Equipment repair and maintenance	87,000	80,633	6,367
Training of personnel	5,700	4,578	1,122
Telephone	43,000	46,905	(3,905)
Radio maintenance	14,000	14,692	(692)
Prisoner feeding	158,000	132,401	25,599
Prisoner transportation	5,000	3,581	1,419
Concession	35,000	47,287	(12,287)
Criminal investigation	19,000	7,510	11,490
Travel	4,000	4,000	-
Auto leases	10,000	13,867	(3,867)
Professional fees	63,000	62,626	374
Miscellaneous	28,700	23,610	5,090
<u>Total current operating</u>	<u>3,269,900</u>	<u>3,303,797</u>	<u>(33,897)</u>
Capital outlay			
Automobiles	43,000	29,762	13,238
Computer	25,000	11,325	13,675
Computer software	25,000	23,286	1,714
Deputy and office equipment	-	1,119	(1,119)
<u>Total capital outlay</u>	<u>93,000</u>	<u>65,492</u>	<u>27,508</u>
Debt service			
Interest on loan	15,000	17,743	(2,743)
<u>Total expenditures</u>	<u>3,377,900</u>	<u>3,387,032</u>	<u>(9,132)</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, 1997 AND 1996

	CONTRABAND FUND	
	JUNE 30, 1997	JUNE 30, 1996
<u>ASSETS</u>		
Cash	<u>\$1,588</u>	<u>\$2,516</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
<u>FUND BALANCE</u>		
Unreserved and undesignated	<u>\$1,588</u>	<u>\$2,516</u>
<u>Total liabilities and fund balance</u>	<u>1,588</u>	<u>2,516</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1997

	<u>CONTRABAND</u> <u>FUND</u> <u>ACTUAL</u>
<u>REVENUES</u>	
Contraband money	\$48,558
Contraband property	1,800
Intergovernmental Grants	23,767
Interest earned	<u>199</u>
<u>Total revenues</u>	<u>74,324</u>
<u>EXPENDITURES</u>	
Current operating	
Drug dog	4,500
Radio/telephone	6,458
Supplies	1,041
Auto expense	362
Training	400
Automobile rental	794
Repairs and maintenance	426
Criminal investigation	13,962
Automobile insurance	683
Miscellaneous	<u>174</u>
<u>Total current operating</u>	<u>28,800</u>
Capital outlay	
Equipment	39,652
Automobiles	<u>6,800</u>
<u>Total capital outlay</u>	<u>46,452</u>
<u>Total expenditures</u>	<u>75,252</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	(928)
<u>FUND BALANCE</u> , beginning of year	<u>2,516</u>
<u>FUND BALANCE</u> , end of year	<u>1,588</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, 1996

	CONTRABAND FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES</u>			
Contraband money	\$2,500	\$1,719	\$(781)
Interest earned		66	66
<u>Total revenues</u>	<u>2,500</u>	<u>1,785</u>	<u>(715)</u>
<u>EXPENDITURES</u>			
Current operating			
Drug dog		1,000	(1,000)
Radio/telephone		556	(556)
Supplies	2,000	617	1,383
Miscellaneous		10	(10)
<u>Total current operating</u>	<u>2,000</u>	<u>2,183</u>	<u>(183)</u>
Capital outlay		582	(582)
<u>Total capital outlay</u>	<u>-0-</u>	<u>582</u>	<u>(582)</u>
<u>Total expenditures</u>	<u>2,000</u>	<u>2,765</u>	<u>(765)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>500</u>	(980)	<u>(1,480)</u>
<u>FUND BALANCE</u> , beginning of year		3,496	
<u>FUND BALANCE</u> , end of year		<u>2,516</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, 1997

		<u>TAX COLLECTOR FUND</u>	<u>PRISONERS' MONEY FUND</u>	<u>DRUG SEIZURE FUND</u>	
		<u>TAX COLLECTOR ACCOUNT</u>	<u>JUNE 30, 1997</u>	<u>JUNE 30, 1997</u>	<u>JUNE 30, 1997</u>
<u>ASSETS</u>					
Cash	\$31,517				
Due from others	\$259,795	\$473,496	\$863	\$12,859	\$780,475
Due from General Fund	907	1,285	2,709	—	2,192
	—	—	—	—	2,709
Total assets	<u>31,517</u>	<u>474,781</u>	<u>3,572</u>	<u>12,859</u>	<u>785,376</u>
<u>LIABILITIES</u>					
Suits held in escrow					
Due to General Fund	\$29,582				\$29,582
Cash bonds payable	1,935	\$15,920			40,343
Due to governmental agencies and others					29,979
Partial court costs payable	\$22,488	157,443	\$3,572	\$12,859	372,370
Taxes paid under protest	29,979	255,245			9,739
Deferred taxes - automobile dealerships	198,496	46,173			255,245
Due to prisoners	9,739	—			46,173
	—	—			1,945
Total liabilities	<u>31,517</u>	<u>474,781</u>	<u>3,572</u>	<u>12,859</u>	<u>785,376</u>

ST. LANDRY PARISH SHERIFF AND EX-OFFICIO TAX COLLECTOR
OPLOUSAS, LOUISIANA
AGENCY FUND TYPES
COMBINING BALANCE SHEETS
JUNE 30, 1996

ASSETS

Cash	\$31,762						
Due from others	\$161,571	\$217,255	\$23,519	\$3,289	\$22,871	\$460,267	
Due from General Fund	160	79,858				80,018	
		5,993				5,993	
<u>Total assets</u>	<u>31,762</u>	<u>303,106</u>	<u>23,519</u>	<u>3,289</u>	<u>22,871</u>	<u>546,278</u>	

LIABILITIES

Suits held in escrow	\$29,576					\$29,576	
Due to General Fund	789		\$1,471			14,061	
Cash bonds payable						37,479	
Due to governmental agencies and others	1,397	\$51,317	22,048		\$22,871	202,838	
Partial court costs payable						7,246	
Taxes paid under protest		204,003				204,003	
Deferred taxes - automobile dealerships		47,786				47,786	
Due to prisoners				\$3,289		3,289	
<u>Total liabilities</u>	<u>31,762</u>	<u>303,106</u>	<u>23,519</u>	<u>3,289</u>	<u>22,871</u>	<u>546,278</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, 1997 AND 1996

	<u>BALANCE</u> <u>JULY 1,</u> <u>1996</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1997</u>
<u>CIVIL FUND</u>				
<u>ASSETS</u>				
Cash	\$ <u>31,762</u>	\$ <u>789,782</u>	\$ <u>790,027</u>	\$ <u>31,517</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$29,576	\$302,622	\$302,616	\$29,582
Due to General Fund	789	1,716	570	1,935
Due to governmental agencies and others	<u>1,397</u>	<u>29,095</u>	<u>30,492</u>	<u> </u>
<u>Total liabilities</u>	<u>31,762</u>	<u>333,433</u>	<u>333,678</u>	<u>31,517</u>
	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>ASSETS</u>				
Cash	\$ <u>30,106</u>	\$ <u>608,129</u>	\$ <u>606,473</u>	\$ <u>31,762</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$27,128	\$3,042	\$594	\$29,576
Due to General Fund	2,978	276	2,465	789
Due to governmental agencies and others	<u> </u>	<u>1,434</u>	<u>37</u>	<u>1,397</u>
<u>Total liabilities</u>	<u>30,106</u>	<u>4,752</u>	<u>3,096</u>	<u>31,762</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, 1997 AND 1996

	<u>BALANCE</u> <u>JULY 1,</u> <u>1996</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1997</u>
<u>BOND FUND</u>				
<u>ASSETS</u>				
Cash	\$161,571	\$1,989,321	\$1,891,097	\$259,795
Due from others	<u>160</u>	<u>2,507</u>	<u>1,760</u>	<u>907</u>
<u>Total assets</u>	<u>161,731</u>	<u>1,991,828</u>	<u>1,892,857</u>	<u>260,702</u>
<u>LIABILITIES</u>				
Cash bonds payable	\$37,479	\$10,850	\$18,350	\$29,979
Due to General Fund	11,801	220,819	210,132	22,488
Due to governmental agencies and others	105,205	1,589,829	1,496,538	198,496
Partial court costs payable	<u>7,246</u>	<u>4,757</u>	<u>2,264</u>	<u>9,739</u>
<u>Total liabilities</u>	<u>161,731</u>	<u>1,826,255</u>	<u>1,727,284</u>	<u>260,702</u>
	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>ASSETS</u>				
Cash	\$171,721	\$1,891,296	\$1,901,446	\$161,571
Due from others	<u>1,712</u>	<u>739</u>	<u>2,291</u>	<u>160</u>
<u>Total assets</u>	<u>173,433</u>	<u>1,892,035</u>	<u>1,903,737</u>	<u>161,731</u>
<u>LIABILITIES</u>				
Cash bonds payable	\$32,430	\$9,299	\$4,250	\$37,479
Due to General Fund	13,455	52,092	53,746	11,801
Due to governmental agencies and others	114,045	399,482	408,322	105,205
Partial court costs payable	<u>13,503</u>	<u>4,000</u>	<u>10,257</u>	<u>7,246</u>
<u>Total liabilities</u>	<u>173,433</u>	<u>464,873</u>	<u>476,575</u>	<u>161,731</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, 1997 AND 1996

	<u>BALANCE</u> <u>JULY 1,</u> <u>1996</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1997</u>
<u>TAX COLLECTOR ACCOUNT</u>				
<u>ASSETS</u>				
Cash	\$217,255	\$16,535,498	\$16,279,257	\$473,496
Due from others	79,858	3,286	81,859	1,285
Due from General Fund	<u>5,993</u>	<u> </u>	<u>5,993</u>	<u> </u>
<u>Total assets</u>	<u>303,106</u>	<u>16,538,784</u>	<u>16,367,109</u>	<u>474,781</u>

<u>LIABILITIES</u>				
Due to General Fund		\$16,939,834	\$16,923,914	\$15,920
Due to governmental agencies and others	\$51,317	13,564,528	13,458,402	157,443
Taxes paid under protest	204,003	51,242		255,245
Deferred taxes - automobile dealerships	<u>47,786</u>	<u>115,024</u>	<u>116,637</u>	<u>46,173</u>
<u>Total liabilities</u>	<u>303,106</u>	<u>30,670,628</u>	<u>30,498,953</u>	<u>474,781</u>

	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>ASSETS</u>				
Cash	\$405,841	\$15,606,087	\$15,794,673	\$217,255
Due from others	15,847	110,434	46,423	79,858
Due from General Fund	<u> </u>	<u>5,993</u>	<u> </u>	<u>5,993</u>
<u>Total assets</u>	<u>421,688</u>	<u>15,722,514</u>	<u>15,841,096</u>	<u>303,106</u>
<u>LIABILITIES</u>				
Due to General Fund	\$31,149		\$31,149	
Due to governmental agencies and others	211,346	\$3,831	163,860	\$51,317
Taxes paid under protest	137,173	66,830		204,003
Deferred taxes - automobile dealerships	<u>42,020</u>	<u>96,856</u>	<u>91,090</u>	<u>47,786</u>
<u>Total liabilities</u>	<u>421,688</u>	<u>167,517</u>	<u>286,099</u>	<u>303,106</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, 1997 AND 1996

	<u>BALANCE</u> <u>JULY 1,</u> <u>1996</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1997</u>
<u>LICENSE ACCOUNT</u>				
<u>ASSETS</u>				
Cash	\$23,519	\$505,575	\$528,231	\$863
Due from General Fund	<u> </u>	<u>6,052</u>	<u>3,343</u>	<u>2,709</u>
<u>Total assets</u>	<u>23,519</u>	<u>511,627</u>	<u>531,574</u>	<u>3,572</u>

<u>LIABILITIES</u>				
Due to General Fund	\$1,471		\$1,471	
Due to governmental agencies and others	<u>22,048</u>	<u>\$105,761</u>	<u>124,237</u>	<u>\$3,572</u>
<u>Total liabilities</u>	<u>23,519</u>	<u>105,761</u>	<u>125,708</u>	<u>3,572</u>

	<u>BALANCE</u> <u>JULY 1,</u> <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1996</u>
<u>ASSETS</u>				
Cash	\$15,867	\$466,520	\$458,868	\$23,519
<u>LIABILITIES</u>				
Due to General Fund	\$2,955	\$16,087	\$17,571	\$1,471
Due to governmental agencies and others	<u>12,912</u>	<u>110,416</u>	<u>101,280</u>	<u>22,048</u>
<u>Total liabilities</u>	<u>15,867</u>	<u>126,503</u>	<u>118,851</u>	<u>23,519</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, 1997 AND 1996

	BALANCE JULY 1, <u>1996</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1997</u>
<u>PRISONERS' MONEY FUND</u>				
<u>ASSETS</u>				
Cash	\$ <u>3,289</u>	\$ <u>92,820</u>	\$ <u>94,164</u>	\$ <u>1,945</u>
<u>LIABILITIES</u>				
Due to prisoners	\$ <u>3,289</u>	\$ <u>92,820</u>	\$ <u>94,164</u>	\$ <u>1,945</u>
	BALANCE JULY 1, <u>1995</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1996</u>
<u>ASSETS</u>				
Cash	\$ <u>2,568</u>	\$ <u>77,598</u>	\$ <u>76,877</u>	\$ <u>3,289</u>
<u>LIABILITIES</u>				
Due to prisoners	\$ <u>2,568</u>	\$ <u>77,598</u>	\$ <u>76,877</u>	\$ <u>3,289</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, 1997 AND 1996

	BALANCE JULY 1, <u>1996</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1997</u>
<u>DRUG SEIZURE FUND</u>				
<u>ASSETS</u>				
Cash	\$ <u>22,871</u>	\$ <u>7,212</u>	\$ <u>17,224</u>	\$ <u>12,859</u>
<u>LIABILITIES</u>				
Due to governmental agencies and others	\$ <u>22,871</u>	\$ <u>7,212</u>	\$ <u>17,224</u>	\$ <u>12,859</u>
	BALANCE JULY 1, <u>1995</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE JUNE 30, <u>1996</u>
<u>ASSETS</u>				
Cash	-0-	\$ <u>22,871</u>	-0-	\$ <u>22,871</u>
<u>LIABILITIES</u>				
Due to governmental agencies and others	-0-	\$ <u>22,871</u>	-0-	\$ <u>22,871</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, 1997

	BALANCE JULY 1, <u>1996</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1997</u>
<u>ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$460,267	\$19,920,208	\$19,600,000	\$780,475
Due from others	80,018	5,793	83,619	2,192
Due from General Fund	<u>5,993</u>	<u>6,052</u>	<u>9,336</u>	<u>2,709</u>
<u>Total assets</u>	<u>546,278</u>	<u>19,932,053</u>	<u>19,692,955</u>	<u>785,376</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$29,576	\$302,622	\$302,616	\$29,582
Due to General Fund	14,061	17,162,369	17,136,087	40,343
Cash bonds payable	37,479	10,850	18,350	29,979
Due to governmental agencies and others	202,838	15,296,425	15,126,893	372,370
Taxes paid under protest	204,003	51,242		255,245
Partial court costs payable	7,246	4,757	2,264	9,739
Deferred taxes - automobile dealerships	47,786	115,024	116,637	46,173
Due to prisoners	<u>3,289</u>	<u>92,820</u>	<u>94,164</u>	<u>1,945</u>
<u>Total liabilities</u>	<u>546,278</u>	<u>33,036,109</u>	<u>32,797,011</u>	<u>785,376</u>

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, 1996

	BALANCE JULY 1, <u>1995</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>1996</u>
<u>ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	\$626,103	\$18,672,501	\$18,838,337	\$460,267
Due from others	17,559	111,173	48,714	80,018
Due from General Fund	<u> </u>	<u>5,993</u>	<u> </u>	<u>5,993</u>
<u>Total assets</u>	<u>643,662</u>	<u>18,789,667</u>	<u>18,887,051</u>	<u>546,278</u>
<u>LIABILITIES</u>				
Suits held in escrow	\$27,128	\$3,042	\$594	\$29,576
Due to General Fund	50,537	68,455	104,931	14,061
Cash bonds payable	32,430	9,299	4,250	37,479
Due to governmental agencies and others	338,303	538,034	673,499	202,838
Taxes paid under protest	137,173	66,830		204,003
Partial court costs payable	13,503	4,000	10,257	7,246
Deferred taxes - automobile dealerships	42,020	96,856	91,090	47,786
Due to prisoners	<u>2,568</u>	<u>77,598</u>	<u>76,877</u>	<u>3,289</u>
<u>Total liabilities</u>	<u>643,662</u>	<u>864,114</u>	<u>961,498</u>	<u>546,278</u>

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, 1997 AND 1996

	<u>JUNE 30,</u> <u>1997</u>	<u>JUNE 30,</u> <u>1996</u>
<u>GENERAL FIXED ASSETS AT COST</u>		
Land	\$98,500	\$98,500
Building	100,376	100,376
Equipment	<u>673,988</u>	<u>652,549</u>
<u>Total general fixed assets</u>	<u>872,864</u>	<u>851,425</u>
 <u>INVESTMENT IN GENERAL FIXED ASSETS FROM</u>		
General Fund	\$802,802	\$827,215
Contraband	<u>70,062</u>	<u>24,210</u>
<u>Total investment in general fixed assets</u>	<u>872,864</u>	<u>851,425</u>

John Newton Stout, CPA
 Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Dwight Ledoux, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA



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

John S. Dowling, CPA
 (1904-1984)

Harold Dupre, CPA
 Retired

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT
OF GENERAL PURPOSE 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, 1997, and have issued our report thereon dated November 12, 1997.

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

The management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Complete and timely financial statements were not being prepared.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector for the year ended June 30, 1997.

Condition:

Complete and timely financial statements were not being prepared.

Cause:

In the process of learning the accounting system, the new bookkeeper encountered various computer software problems and numerous occupational demands.

Criteria:

In order to properly monitor the Sheriff's financial position, complete financial statements should be prepared monthly.

Effect:

Errors and misclassifications are not discovered and corrected on a timely basis. The status of the Sheriff's General Fund's fund balance is determined only after the audit adjustments are made and the audit is completed.

Management's Response:

Complete and timely financial statements will be prepared on a monthly basis in the future.

The Honorable Howard Zerangue,
Sheriff and Ex-Officio Tax Collector
St. Landry Parish
Opelousas, Louisiana
Page 3

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the St. Landry Parish Sheriff and Ex-Officio Tax Collector in a separate letter dated November 12, 1997.

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
November 12, 1997

John Newton Stout, CPA
 Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Dwight Ledoux, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA



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

John S. Dowling, CPA
 (1904-1984)

Harold Dupre, CPA
 Retired

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE 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, 1997, and have issued our report thereon dated November 12, 1997.

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

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

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the St. Landry Parish Sheriff and Ex-Officio Tax Collector's 1997 financial statements.

Budget Adoption:

Condition:

A budget for the Special Revenue Fund - Contraband Fund was not adopted.

Cause:

The new bookkeeper was not aware that a budget was required for the Contraband Fund.

Criteria:

LA RS 39:1301 states that a budget must be adopted for all Special Revenue Funds.

Effect:

Revenues and expenditures are not being monitored according to state law.

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

Management's Response:

Management will adopt a budget for the Special Revenue Fund in the future.

We considered this instance of noncompliance in forming our opinion on whether the St. Landry Parish Sheriff and Ex-Officio Tax Collector's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated November 12, 1997, on those general purpose financial statements.

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
November 12, 1997

John Newton Stout, CPA
Joel Lanclos, Jr., CPA
Russell J. Stelly, CPA
Dwight Ledoux, CPA
Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Darren J. Cart, CPA



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

John S. Dowling, CPA
(1904-1984)

Harold Dupre, CPA
Retired

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, 1997, and have issued our report thereon dated November 12, 1997.

In planning and performing our audit of the general purpose financial statements of the St. Landry Parish Sheriff and Ex-Officio Tax Collector, for the year ended June 30, 1997, we considered its internal control structure 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 structure.

However, we noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Complete and timely financial statements were not being prepared.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition listed above is a material weakness.

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

The following are suggestions for improving your system:

Petty Cash - License Account

Petty cash for the license account is placed in an unlocked bank bag and stored in the vault during the nonpeak season. Employees entering the vault for supplies, journals, etc. have access to the cash. We recommend that all money be placed in a locked box during the day and that access to the key be limited to the deputy in charge.

Occupational License Applications

During the course of the audit, it was noted that applications for occupational licenses lacked required information. We recommend that all applications be checked for completeness and that if additional information is required, that it be obtained. **REPEAT COMMENT**

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.

Cash Flow Planning

We recommend that management plan cash flow on a year long basis instead of looking at month to month needs in order to solve some cash flow problems at certain times of the year. Areas of concern include the health insurance bank account and payments to the retirement system. With proper and timely cash flow planning, management could reduce amounts borrowed and also the deficit fund balance in the General Fund.

John S. Dowling & Company

Opelousas, Louisiana
November 12, 1997