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LASALLE PARISH SHERIFF
 Jena, Louisiana

**Component Unit Financial Statements and
 Auditor's Report**
For the Two Years 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. This 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: July 2, 1998

LASALLE PARISH SHERIFF
Jena, Louisiana



As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a five-year term as the chief executive officer of the law enforcement district and executive tax collector of the parish. The sheriff administers the parish jail system and executes 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 for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations, serves the residents of the parish through the establishment of neighborhood watch programs, including alarm programs, at-risk, and provides assistance to other law enforcement agencies within the parish.

LASALLE PARISH SHERIFF
Irron, Louisiana

Component Unit Financial Statements
And Auditor's Report
For the Two Years Ended June 30, 1997

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LASALLE PARISH SHERIFF
Jura, Louisiana

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For the Year Ended June 30, 1997
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**INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION**

Honorable Dennis L. Wawack,
LaSalle Parish Sheriff and
Tax Collector
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff for the two fiscal years ended June 30, 1996 and June 30, 1997 as listed in the table of contents. These financial statements are the responsibility of the management of the LaSalle Parish Sheriff. My responsibility is to express an opinion on these statements based on my audit.

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

The Tax Collector Fund was audited separately by me and is included in the Sheriff's component unit financial statements. As described in note "C" item "D" the tax collector agency fund is prepared on the cash basis of accounting instead of the modified accrual basis as required by generally accepted accounting principles. Further, the tax collector fund as reported in the June 30, 1997 combined balance sheet was audited for the period beginning July 1, 1996 and ending May 31, 1997.

In my opinion except for the presentation of the Tax Collector Fund on the cash basis and at May 31, 1997 in the June 30, 1997 combined balance sheet, as discussed in the preceding paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parish Sheriff, Louisiana, as of June 30, 1996 and June 30, 1997 and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining schedules and schedules and graphs are prepared for purposes of additional analysis and are not a required part of the component unit financial statements of the LaSalle Parish Sheriff, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

John R. Vercher



August 10, 1997
Jena, Louisiana

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

Benardis Edwin I. Warwick,
LaSalle Parish Sheriff and
Executive Tax Collector
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff, Jena, Louisiana, for the fiscal years ended June 30, 1996 and June 30, 1997 and have issued my report thereon dated August 19, 1997.

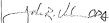
I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements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

Compliance with laws, regulations, contracts, and grants applicable to LaSalle Parish Sheriff, Jena, Louisiana, is the responsibility of the department's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the 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 my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards, except as discussed below and in management letter comments:

THE MANAGEMENT LETTER COMMENTS INCLUDE NON-MATERIAL COMPLIANCE FINDINGS.

This report is intended for the information of the LaSalle Parish Sheriff's Management and the Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.



John R. Vercher

Jena, Louisiana
August 19, 1997

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED
ON AN AUDIT OF COMBINED LAST FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Dennis L. Warwick
LaSalle Parish Sheriff and
Tax Collector
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff, Inc., Louisiana, for the fiscal years ended June 30, 1996 and June 30, 1997 and have issued my report thereon dated August 18, 1997.

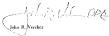
I conducted my audit in accordance with generally accepted auditing standards used for Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of LaSalle Parish Sheriff, Louisiana, 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 cost 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of 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, perception of any evaluation of the structure to have 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 my audit of the component unit financial statements of the LaSalle Parish Sheriff, Inc., Louisiana, for the fiscal years ended June 30, 1996 and June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the LaSalle Parish Sheriff's Management and the Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.



John B. Vercher

Shreveport, Louisiana
August 19, 1997

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

LASALLE PARISH SHERIFF
JENA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 1997

	Fiduciary					Total (Includes Scrip)	
	Governmental		Fund		Annual Receipts		
	General	Special	Fund	Special			
	Fund	Fund	Type	Agency	General	General	Total
				Funds	Fixed	Long-Term	
					Assets	Debt	
ASSETS							
Cash and							
Cash Specialized	\$ 50,577	\$ 0,000	\$ 760,328	\$ -0-	\$ -0-	\$ -0-	\$ 810,905
Investments	189,591	-0-	-0-	-0-	-0-	-0-	189,591
Receivables	14,776	-0-	-0-	-0-	-0-	-0-	14,776
Equipment	-0-	-0-	-0-	548,234	-0-	-0-	548,234
Amount to be Provided from General Fund	-0-	-0-	-0-	-0-	-0-	14,123	14,123
TOTAL ASSETS	\$ 255,144	\$ 0,000	\$ 760,328	\$ 548,234	\$ -0-	\$ 14,123	\$ 1,577,829
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts Payable	\$ 18,268	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 18,268
Due to Trustee	-0-	-0-	548,234	-0-	-0-	-0-	548,234
Notes and others	-0-	-0-	-0-	-0-	-0-	14,123	14,123
Other Payable	-0-	-0-	-0-	-0-	-0-	-0-	-0-
TOTAL LIABILITIES	\$ 18,268	\$ -0-	\$ 548,234	\$ -0-	\$ -0-	\$ 14,123	\$ 580,625
Fund Equity:							
Investment in General							
Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 548,234	\$ -0-	\$ -0-	\$ 548,234
Fund Balance -							
unassigned -							
undesignated	211,812	\$ 0,000	-0-	-0-	-0-	-0-	211,812
TOTAL FUND EQUITY	\$ 211,812	\$ 0,000	\$ -0-	\$ 548,234	\$ -0-	\$ -0-	\$ 760,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 229,080	\$ 0,000	\$ 760,328	\$ 548,234	\$ -0-	\$ 14,123	\$ 1,577,829

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JUNA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 1996

	Governmental Fund Types		Proprietary Fund Type		Account Groups	TOTAL (Memorandum Only)
	General Fund	Special Revenue Fund	Agency Funds	General Fund Accounts		
ASSETS						
Cash and						
Cash Equivalents	\$ 43,324	\$ 6,514	\$ 500,849	\$ -0-	\$	\$ 549,687
Investments	410,000	-0-	-0-	-0-		410,000
Receivables	17,514	-0-	-0-	-0-		17,514
Equipment	-0-	-0-	-0-	410,000		410,000
	-----	-----	-----	-----		-----
TOTAL ASSETS	\$ 470,838	\$ 6,514	\$ 500,849	\$ 410,000		\$ 1,488,201
	-----	-----	-----	-----		-----
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	\$ 30,040	\$ -0-	\$ -0-	\$ -0-		\$ 30,040
Due to Vendors						
NOTES AND OTHERS	-0-	-0-	100,000	-0-		100,000
	-----	-----	-----	-----		-----
TOTAL LIABILITIES	\$ 30,040	\$ -0-	\$ 100,000	\$ -0-		\$ 130,040
	-----	-----	-----	-----		-----
Fund Equity:						
Investment in CAPITAL						
Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 410,000		\$ 410,000
Fund Balance -						
Unreserved -						
Undesignated	440,838	6,514	-0-	-0-		447,352
	-----	-----	-----	-----		-----
TOTAL FUND EQUITY	\$ 440,838	\$ 6,514	\$ -0-	\$ 410,000		\$ 847,362
	-----	-----	-----	-----		-----
TOTAL LIABILITIES AND FUND EQUITY	\$ 400,878	\$ 6,514	\$ 100,849	\$ 410,000		\$ 1,408,200
	-----	-----	-----	-----		-----

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Year ended June 30, 1997

	General Fund	Special Revenue Fund	TOTAL (Consolidated Only)
REVENUES			
Taxes - Ad Valorem	\$ 1,265,570	\$ -0-	\$ 1,265,570
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	29,842	-0-	29,842
State	3,818	-0-	3,818
Fees, Charges, and Commissions for Services:			
COMMISSIONS ON:			
Games, Licenses, etc	26,662	-0-	26,662
State Revenue Sharing	89,940	-0-	89,940
Federal Revenue Sharing	18,780	-0-	18,780
Civil and Criminal Fees	68,431	-0-	68,431
Bonding and Keeping of Prisoners	43,880	-0-	43,880
Use of Money and Property	22,288	271	22,559
Total Revenues	\$ 1,478,258	\$ 271	\$ 1,478,529
EXPENDITURES			
Public Safety:			
Personnel Services and Related Benefits	\$ 606,281	\$ -0-	\$ 606,281
Contracted Services	142,664	-0-	142,664
Maintenance, Material and Supplies	142,842	-0-	142,842
Travel	6,488	-0-	6,488
Director's Charges	14,827	-0-	14,827
Other	6,827	-0-	6,827
Lease Payments	2,800	-0-	2,800
Capital Outlay	147,400	-0-	147,400
Debt Service	2,880	-0-	2,880
Total Expenditures	\$ 1,142,102	\$ -0-	\$ 1,142,102
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 336,156	\$ 271	\$ 336,427
OTHER FINANCING SOURCES (USES)			
Less	\$ 27,000	\$ -0-	\$ 27,000
Total Other Financing Sources (Uses)	\$ 27,000	\$ -0-	\$ 27,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 309,156	\$ 271	\$ 309,427
FUND BALANCE AT BEGINNING OF YEAR	446,188	6,821	453,009
FUND BALANCE AT END OF YEAR	\$ 755,314	\$ 7,092	\$ 762,406

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 1990

	General Fund	Special Revenue Funds	Total Change in Equity
REVENUES			
Taxes - All Salesmen	\$ 789,413	\$ -0-	\$ 789,413
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	88,740	-0-	88,740
State	22,029	400	22,429
Fees, Charges, and			
Commodities for Services:			
Amusements on:			
Tobac, Licenses, Bid	12,700	-0-	12,700
State Revenue Sharing	88,280	-0-	88,280
CIVIL and Criminal Fees	41,888	-0-	41,888
Feeding and Supplying of Prisoners	20,810	-0-	20,810
Use of Money and Property	14,500	00	14,500
Jail Prison	-0-	1,759	1,759
positions	-0-	100	100
Miscellaneous	24,400	00	24,400
TOTAL Revenues	\$ 1,027,000	\$ 2,000	\$ 1,029,000
EXPENDITURES			
Public Safety:			
Personnel Services and			
Related Benefits	\$ 708,000	\$ -0-	\$ 708,000
Contractual Services	7,140	-0-	7,140
Maintenance, Materials and Supplies	208,200	1,400	209,600
Taxes	000	-0-	000
Inventory Charges	26,500	-0-	26,500
Capital Outlay	10,000	-0-	10,000
Debt Payments	000	-0-	000
Total Expenditures	\$ 959,800	\$ 1,400	\$ 961,200
EXCESS OF REVENUES OVER (UNDER) -			
EXPENDITURES	\$ 67,200	\$ 600	\$ 67,800
FUND BALANCE AT BEGINNING OF YEAR	401,100	0,000	401,100
FUND BALANCE AT END OF YEAR	\$ 468,300	\$ 6,000	\$ 474,300

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

NOTES TO FINANCIAL STATEMENTS

**LASALLE PARISSI SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements

INTRODUCTION

As provided by Article 5, 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 collects tax revenues of the parish. The sheriff maintains the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, returning writs of the court, and serving subpoenas.

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

As the exclusive tax collector of the parish, the sheriff is responsible for collecting and distributing all various property taxes, parish occupational licenses, state revenue sharing funds, gaming licenses, and fines, costs, and local delinquency imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

Section 2180 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2180, the sheriff includes all funds, account groups, activities, or centers, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff is financially independent. However, since the LaSalle Parish Police Jury has approval authority of the Sheriff's salaries, capital budget and title to real property on which the office space resides, the LaSalle Parish Sheriff is considered a component unit of the LaSalle Parish Police Jury. Certain units of local government over which the sheriff exercise no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

LASALLE PARISH SHERIFF
JENA, LOUISIANA

Notes to the Financial Statements - (cont.)

C. 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 on the funds because they do not directly affect net expendable available financial resources.

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 481423, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenues include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

Special revenue funds account for funds collected and dedicated for a specific purpose or activity.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, migrants in suits, et cetera, in the manner provided by law. The agency funds are restricted in nature hence equal liabilities and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING:

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

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements (Cont.)

Revenues

All valorem taxes and commissions earned from the related rate revenues during which is based on population and households in the parish are recorded in the year the taxes are assessed. All valorem taxes are assessed on a calendar year basis, because due on September 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

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

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

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources Used

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition.

E. BUDGET PRACTICES

The proposed budget for 1987 was made available for public inspection on May 1, 1986. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 30 days prior to the public hearing, which was held at the LaSalle Parish Sheriff's office on May 1, 1986, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff. The budget was amended for the year ended June 30, 1987.

All expenditures, appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward in the subsequent year as beginning fund balances.

Neither cash-basis accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (cont.)

F. ENCUMBRANCES

The sheriff does not utilize encumbrance accounting.

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. INVENTORY

Inventory as June 30, 1997, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDBA) 165548. The amount is not considered material, thus inventory is not presented in the financial statements.

I. FIXED ASSETS

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

J. COMPENSATED ABSENCES

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

Employees of the sheriff's office earn two weeks of non-accumulative vacation leave each year. The sheriff's sick leave policy is 10 days per year non-accumulative.

K. LONG-TERM OBLIGATIONS

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

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (cont.)

I. FUND EQUITY

Reserves

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

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements - captions are captioned "Memorandum Only" to indicate that they are prepared only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in accordance 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. ASSESSMENT TAXES

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the Lafolle Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

Property Tax Calendar

Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	On or About October 15
Total Taxes Are Due	December 31
Penalties and Interest are Added	January 1
Clear Date	January 1

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Registration Rate</u>
Law Enforcement	25.40	28.00	0.5

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (contd)

3. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash, cash equivalents and investments bank balances totaling \$1,742,664 as follows:

Interest-bearing demand deposits	\$	1,514,333
Time deposits		228,331
		<small>*****</small>
Total	\$	1,742,664
		<small>*****</small>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must in all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the sheriff has \$1,702,664 in deposits indicated bank balances. These deposits are secured from risk by \$200,000 of federal deposit insurance and \$2,500,000 of pledged securities.

Even though the pledged securities are considered uncollateralized under the provision of LAFS Statement 3, Louisiana Revised Statute 26:229 imposes a statutory requirement on the custodial bank, restrictive and will the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. RECEIVABLES

The receivables of \$18,775 at June 30, 1997, are as follows:

<u>Name of Receivable</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
DEBTS RECEIVABLE	\$	\$	\$
Accounts Receivable	18,775	---	18,775
Total	\$ 18,775	\$ ---	\$ 18,775

Allowance for doubtful accounts is considered immaterial and is not prepared.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

<u>Equipment:</u>		
Balance June 30, 1995		\$ 588,400
Acquisitions		29,491
Retirements		(---)
Balance June 30, 1996		618,891
Acquisitions		187,400
Retirements		(53,626)
Balance June 30, 1997		\$ 752,665

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (cont)

6. GRANCES IN GENERAL LONG-TERM DEBT

A summary of changes in general long-term debt follows:

Balance June 30, 1998	\$	-0-
ISSUANCES		17,000
Payments Made During Year		<u>(17,000)</u>
Balance June 30, 1999	\$	<u>17,000</u>

The Sheriff's office has the following notes payable as of June 30, 1999:

Making Cash Loan for the purchase of computer software originated on October 25, 1998, for \$17,000, payable in 36 monthly installments of \$500, beginning on 2/2/99.	\$	17,000
		<u>17,000</u>

Debt service requirements for the next five years with interest payments of \$1,200 are as follows:

1999	\$	4,700
2000		4,700
2001		4,700
2002		1,100
2003		<u>500</u>
Total		<u>15,700</u>

7. PENSION PLAN

Substantially all employees of the LaSalle Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund System, a multiple-employer non-proprietary public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who can earn a least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 22 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years that 11/17 of 1995 increased the annual rate by 0.25 percent for all services rendered on or after January 1, 1998. In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are controlled by state statute.

LAFOLLE PARISH SHERIFF
JENA, LOUISIANA

Notes to the Financial Statements - (cont.)

7. PENSION PLAN - (CONT.)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 1163, Monroe, Louisiana 71223, or by calling (504)833-3371.

Funding Policy. Plan members are required by state statute to contribute 87 percent of their annual covered salary and the LaFolle Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 68 percent of annual covered payroll. Contributions to the System also include a match of one percent of the taxes shown to be collectible by the tax bills of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the LaFolle Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 12:183, 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 LaFolle Parish Sheriff's contributions to the System for the years ending June 30, 1997, 1998, and 1999, were equal to the required contributions for each year.

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

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements.

9. COMMITMENTS

During the two fiscal years, the LaFolle Parish Sheriff received \$4,253 and \$200 in commitments from the Louisiana Department of Agriculture in fiscal years ended June 30, 1998 and June 30, 1997, respectively. These are not presented in the financial statements.

10. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The LaFolle Parish Sheriff's Office exceeded its 1997 budget in the general fund by \$63,078 or 5.8% during the year ended June 30, 1997.

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
GENERAL FUND
BALANCE SHEET

June 30, 1997

ASSETS

Cash	\$ 79,877
INVESTMENTS	728,333
Receivables	18,178
TOTAL ASSETS	<u>\$ 826,388</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 18,358
Fund Balance	811,825
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 826,383</u>

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
GENERAL FUND
BALANCE SHEET

June 30, 1996

ASSETS

Cash	\$ 42,324
Investments	430,000
Receivables	17,914
TOTAL ASSETS	\$ 490,238

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 34,042
Fund Balance	454,196
TOTAL LIABILITIES AND FUND BALANCE	\$ 488,238

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
GAAP Basis and Actual
For the Year Ended June 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - All Values	\$ 1,094,481	\$ 1,247,134	\$ 152,653
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	24,497	24,580	83
Other	52,244	5,814	(46,430)
Fees, Charges, and Commissions			
For Services:			
Commissions on:			
Taxes, Licenses, Etc.	31,484	34,444	2,960
State Revenue Sharing	29,949	29,949	-
Federal Revenue Sharing	1,424	14,744	13,320
Civil and Criminal Fees	29,188	29,473	285
Court Attachments	2,828	-	(2,828)
Transportation of Prisoners	2,828	-	(2,828)
Handling and Keeping of Prisoners	42,812	42,885	73
Use of Money and Property	18,908	22,848	3,940
Miscellaneous	12,000	-	(12,000)
Total Revenues	\$ 1,422,222	\$ 1,422,222	\$ -
EXPENDITURES			
Public Safety:			
Personnel Services and Related Benefits	\$ 792,000	\$ 819,261	\$ 27,261
Contractual Services	7,000	241,404	(344,404)
Maintenance, Material and Supplies	222,000	242,243	20,243
Travel	2,000	6,488	4,488
Statutory Charges	24,000	24,227	227
Other	2,000	2,000	-
Loans Payments	-	1,000	(1,000)
Capital Outlay	22,000	22,000	-
Debt Service	-	2,000	(2,000)
Total Expenditures	\$ 1,029,000	\$ 1,029,000	\$ -
EXCESS OF REVENUES OVER (SHORT) EXPENDITURES			
BEFORE OTHER FINANCING SOURCES	\$ 393,222	\$ 393,222	\$ -
Other Financing Sources (Debt)	\$ -	\$ 12,000	\$ 12,000
Total Other Financing Sources (Debt)	\$ -	\$ 12,000	\$ 12,000
EXCESS OF REVENUES OVER (SHORT) EXPENDITURES			
AND OTHER FINANCING SOURCES (DEBT)	\$ 393,222	\$ 405,222	\$ 12,000
FUND BALANCE AS BEGINNING OF YEAR	---	---	---
FUND BALANCE AS END OF YEAR	\$ 393,222	\$ 405,222	\$ 12,000

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
GAAP Basis and Actual
For the Year Ended June 30, 1990

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
Taxes - Ad Valorem	\$ 481,000	\$ 499,410	\$ 18,410
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	82,500	82,791	(229)
Other	500	22,500	22,000
Fees, Charges, and Commissions for Services:			
Commissions on:			
Taxes, Licenses, etc.	40,000	35,900	(4,100)
State Insurance Contract	40,000	39,100	(900)
Federal Revenue Sharing	1,300	-	(1,300)
Civil and Criminal Fees	42,300	41,800	(500)
Court Stipends	2,000	-	(2,000)
Transportation of Prisoners	2,700	-	(2,700)
Feeding and Housing of Prisoners	32,000	30,810	(1,190)
Use of Money and Property	10,000	10,000	-
Miscellaneous	17,000	24,000	7,000
Total Revenues	\$ 665,700	\$ 1,037,000	\$ 371,300
EXPENDITURES			
Public Safety:			
Personnel Services and Related Benefits	\$ 710,000	\$ 710,000	\$ -
Contractual Services	10,000	7,100	(2,900)
Maintenance, Material and Supplies	100,000	110,000	(10,000)
Travel	2,000	201	(1,799)
Inventory Changes	10,000	10,000	-
Capital Outlay	40,000	10,000	(30,000)
Loans Payable	-	500	(500)
Total Expenditures	\$ 962,000	\$ 848,000	\$ 114,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (29,300)	\$ 18,900	\$ 48,200
FUND BALANCE AT BEGINNING OF YEAR	400,000	400,000	-
FUND BALANCE AT END OF YEAR	\$ 370,700	\$ 418,900	\$ 48,200

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

DRUG FUND

To account for funds used for drug abuse awareness.

PRISONER FUND

To account for funds derived from prisoner activities.

LASALLE PARISH SHERIFF
 JENA, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET

June 30, 1997

	Main Fund	Prisoner Fund	Total
	-----	-----	-----
ASSETS			
Cash	\$ 1,288	\$ 5,414	\$ 6,702
	-----	-----	-----
LIABILITIES AND EQUITY			
Fund Balance - Unreserved	\$ 1,288	\$ 5,414	\$ 6,702
	-----	-----	-----

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
 JENA, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET

June 30, 1990

	<u>Deers Fund</u>	<u>Prisoner Fund</u>	<u>Total</u>
ASSETS			
Cash	\$ 1,181 <u> </u>	\$ 3,479 <u> </u>	\$ 4,660 <u> </u>
LIABILITIES AND EQUITY			
Fund Balance - Unreserved	\$ 1,181 <u> </u>	\$ 3,479 <u> </u>	\$ 4,660 <u> </u>

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

for the Year Ended June 30, 1997

	Dare Fund	Prienner Fund	Total
	-----	-----	-----
REVENUES			
Interest Income	\$ 133	\$ 144	\$ 277
	-----	-----	-----
Total Revenues	\$ 133	\$ 144	\$ 277
	-----	-----	-----
EXPENDITURES	\$ -0-	\$ -0-	\$ -0-
	-----	-----	-----
EXCESS OF REVENUES OVER EXPENDITURES	\$ 133	\$ 144	\$ 277
	-----	-----	-----
FUND BALANCE BEGINNING OF YEAR	1,181	5,878	7,059
	-----	-----	-----
FUND BALANCE END OF YEAR	\$ 1,314	\$ 6,022	\$ 7,336
	-----	-----	-----

The accompanying notes are an integral part of this statement.

LASSALE PARISH SHERIFF
 JENA, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES

for the Year Ended June 30, 1996

	Debit Fund	Credits Fund	Total
REVENUES			
Miscellaneous	\$ 37	\$ 71	\$ 98
Interest Income	17	74	91
Donations	100	-0-	100
Sale Proceeds	-0-	1,388	1,388
Fines from Court	400	-0-	400
Total Revenues	\$ 544	\$ 1,504	\$ 2,048
EXPENDITURES			
Supplies	\$ 1,181	\$ 400	\$ 1,601
EXCESS OF REVENUES OVER EXPENDITURES			
	\$ 1,607	\$ 1,014	\$ 811
FUND BALANCE BEGINNING OF YEAR			
	1,740	4,482	6,222
FUND BALANCE END OF YEAR			
	\$ 1,161	\$ 5,476	\$ 6,637

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS

LICENSE ESCROW FUND

The License Fund holds amounts in escrow received from area merchants for purchases of hunting and fishing licenses. Merchants returning unused licenses are refunded and the sold licenses portion of the escrow transferred to the tax collector fund.

CIVIL FUND

The Civil Fund accounts for funds held in connection with civil suits, sheriff's sales, and garnishments.

ROAD FUND

The Road Fund accounts for the collection of bonds, fines, and costs and payment of debt collection in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 23 of the Louisiana Constitution of 1954, provides that the sheriff will serve as the collector of the state and parish taxes and fees to the appropriate taxing bodies.

DEALER TAX ESCROW FUND

The Dealer Tax Escrow Fund holds amounts in escrow received from area auto dealers for payment on dealers year end ad valorem taxes on inventory in accordance with R.S. 47:1861.2A.

LASSALE PARISH SHERIFF
 JENA, LOUISIANA
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 COMBINING BALANCE SHEET

June 30, 1997 *

	Lassale Sheriff Fund	CJ413 Fund	Bond Fund	FUND NO. 12870		Total
				See Collection Fund	Debt See Bond Fund	
ASSETS						
Cash	\$ 51,532	\$ 13,488	\$ 88,848	\$ 448,076	\$ 18,198	\$ 710,142
LIABILITIES AND EQUITY						
Due To Training Module and Other Fund Balance	\$ 51,532	\$ 13,488	\$ 88,848	\$ 448,076	\$ 18,198	\$ 710,142
	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities and Fund Balance	\$ 51,532	\$ 13,488	\$ 88,848	\$ 448,076	\$ 18,198	\$ 710,142

*The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEET

June 30, 1996

	Lienman Revenue Fund	CIVIL Fund	Bond Fund	Voc Collection Fund	SHIRAZ San Revenue Fund	Total
	-----	-----	-----	-----	-----	-----
ASSETS						
Cash	\$ 521	\$ 4,853	\$ 34,194	\$ 451,545	\$ 4,418	\$ 500,531
	-----	-----	-----	-----	-----	-----
LIABILITIES AND EQUITY						
Due to TRUMP Entities and Other	\$ 521	\$ 4,853	\$ 34,194	\$ 451,545	\$ 4,418	\$ 500,531
Fund Balance	-0-	-0-	-0-	-0-	-0-	-0-
	-----	-----	-----	-----	-----	-----
Total Liabilities and Fund Balance	\$ 521	\$ 4,853	\$ 34,194	\$ 451,545	\$ 4,418	\$ 500,531
	-----	-----	-----	-----	-----	-----

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
FINANCIAL FUND TYPE - AGENCY FUNDS

Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 1997 *

	Debtors Revenue Fund	Civil Fund	Bond Fund	*July 1, 1996 to May 31, 1997)		Total
				The Collection Fund	Surplus The Revenue Fund	
REPORT BALANCE AT BEGINNING OF PERIOD	\$ 511 \$	\$ 8,824 \$	\$ 24,188 \$	\$ 455,810 \$	\$ 8,818 \$	\$ 500,000
ADDITIONS:						
Bills, Notes, Exp.	-0-	78,887	-0-	-0-	-0-	78,887
Cash Appropriate Bonds	-0-	-0-	248,298	-0-	-0-	248,298
Contributions	-0-	88,111	-0-	-0-	-0-	88,111
Interest Earnings	338	427	1,748	23,488	388	24,129
Trans. Fees, Etc., Paid to Tax Collector	-0-	-0-	-0-	3,848,488	18,478	3,927,771
Debtors PAYOFF	88,187	-0-	-0-	-0-	-0-	88,187
Total Additions	\$ 338 \$	\$ 167,425 \$	\$ 249,046 \$	\$ 3,848,488 \$	\$ 18,188 \$	\$ 4,273,387
TOTAL	\$ 338,988 \$	\$ 176,249 \$	\$ 249,046 \$	\$ 4,301,298 \$	\$ 26,006 \$	\$ 4,991,587
DEDUCTIONS:						
Trans. Fees, Etc., Collected by Taxing Bodies and Others	-0-	-0-	-0-	3,748,874	18,828	3,767,702
Requests Returned to: Sheriff's General Fund	-0-	21,279	-0-	-0-	-0-	21,279
State of Court	-0-	20,183	-0-	-0-	-0-	20,183
Litigation and Other Matters	-0-	188,328	-0-	-0-	-0-	188,328
Refunded to Cash Appropriate Bonds:						
Refunded to Forfeited Matters, Transfers to Tax Collector Fund	4,871	-0-	818,814	-0-	-0-	823,685
Mississippians	52,875	-0-	-0-	-0-	-0-	52,875
Mississippians	-0-	-0-	8,188	-0-	-0-	8,188
Total Deductions	\$ 57,746 \$	\$ 149,480 \$	\$ 818,814 \$	\$ 3,748,874 \$	\$ 18,828 \$	\$ 4,283,738
REPORT BALANCE AT END OF PERIOD	\$ 21,832 \$	\$ 13,489 \$	\$ 60,232 \$	\$ 552,424 \$	\$ 7,178 \$	\$ 607,207

The accompanying notes are an integral part of these statements.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 1996

	Monroe Police Fund	Civil Fund	Jail Fund	San Cristobal Fund	De Leo Tax Revenue Fund	Total
REPORT BALANCE AT BEGINNING OF PERIOD	\$ 1,000	\$ 41,918	\$ 24,477	\$ 261,268	\$ 8,842	\$ 337,505
ADDITIONS						
Sales, Sales, Etc.	-0-	27,498	-0-	-0-	-0-	27,498
Cash Appearance Bonds	-0-	-0-	200,148	-0-	-0-	200,148
Miscellaneous	-0-	18,818	-0-	-0-	-0-	18,818
Interest Earnings	214	684	1,148	27,524	878	30,468
Trans. Fees, Etc., Paid to Tax Collector	-0-	-0-	-0-	8,812,844	18,978	8,812,844
Finance Expense	21,467	-0-	-0-	-0-	-0-	21,467
Total Additions	\$ 21,467	\$ 46,999	\$ 201,296	\$ 8,812,844	\$ 19,878	\$ 9,012,484
Total	\$ 22,467	\$ 88,917	\$ 225,773	\$ 8,813,112	\$ 38,720	\$ 9,379,979
DEDUCTIONS						
Sales, Fees, Etc., Distributed to various Entities and Others	-0-	-0-	-0-	8,478,844	182,998	8,661,842
Expenses Related to, Sheriff's General Fund Grant of Fees	-0-	8,188	-0-	-0-	-0-	8,188
Miscellaneous and Other Retirements	-0-	184,912	-0-	-0-	-0-	184,912
Settlement of Cash Appearance Bonds, Printed or Postdated Receipts, Transfers to Tax Collector Fund Miscellaneous	2,844	-0-	218,424	-0-	-0-	221,268
Total Deductions	\$ 2,844	\$ 193,100	\$ 218,424	\$ 8,478,844	\$ 182,998	\$ 8,876,210
DEFICIT BALANCE AT END OF PERIOD	\$ 2,223	\$ 1,017	\$ 24,577	\$ 41,268	\$ 8,842	\$ 77,937

The accompanying notes are an integral part of these statements.

**LASALLE PARISH SHERIFF
MANAGEMENT LETTER COMMENTS**

I am pleased to report that the LaSalle Parish Sheriff's Office ended the year, June 30, 1997 with a fund balance of \$81,182.5 in its general fund 1 an increase of \$204,629 or 252% over the previous year. During the course of the audit, the auditor may observe situations that may be improved. Below are situations recommended for improvement.

11 AMENDED BUDGETS (NON-MATERIAL COMPLIANCE FINDING)

Situation: The Sheriff's Office overpays its June 30, 1997 budget by \$42 in its general fund. Louisiana Rev. Stat. 26:1114 requires that budgets be amended when actual revenues fail to meet budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

Recommendation: Budgets should be amended when actual revenues fail to meet budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

Sheriff's Response: The office will amend its budgets when actual revenues and expenditures vary by more than 5%.

12 DEBT INSTRUMENTS (NON-MATERIAL COMPLIANCE FINDING)

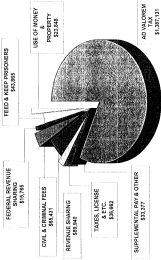
Situation: During the year ended June 30, 1997, the Sheriff obtained a loan in excess of 90 days for \$17,800 from SeMan Bank, without the Louisiana Bond Commission approval. The loan was paid off in July 1997. Article VII, section 8 of the 1874 Louisiana constitution and LSA - RS - 47:2854 require Sheriff's to obtain approval from the commission for loans in excess of 90 days.

Recommendation: All future loans in excess of 90 days should be made only after receiving permission from the Louisiana Bond Commission. The Commission usually requires that the entity have a plan of debt service for the loan, thus, helping the Sheriff with its financial planning.

Sheriff's Response: The Sheriff will obtain the Louisiana Bond Commission's approval before making future loans in excess of 90 days.

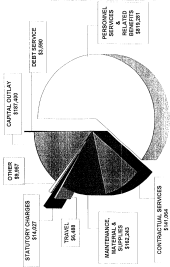
GRAPHS

LASALLE PARISH SHERIFF STATEMENT OF REVENUES-JUNE '97

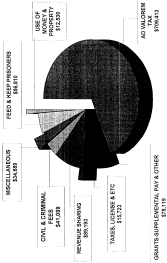


LASALLE PARISH SHERIFF

STATEMENT OF EXPENDITURES-FISCAL '97



LASALLE PARISH SHERIFF STATEMENT OF REVENUES-FISCAL '96'



LASALLE PARISH SHERIFF STATEMENT OF EXPENDITURES-FISCAL '96'

