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ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
JUNE 30, 2005

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

Release Date 1/25/06

TABLE OF CONTENTS

	<u>PAGE</u>
<u>INDEPENDENT AUDITOR'S REPORT</u>	1-2
<u>FINANCIAL SECTION</u>	
<u>Government-wide Financial Statements</u>	
Statement of Net Assets	3
Statement of Activities	4
<u>Fund Financial Statements</u>	
<u>Governmental Funds</u>	
Balance Sheet	5
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Assets	6
Statement of Revenues, Expenditures, and Changes in Fund Balances	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Fiduciary - Agency Funds	
Statement of Fiduciary Net Assets	9
Notes to Financial Statements	10-19
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund - for the year ended June 30, 2005	20
<u>II. OTHER SUPPLEMENTARY INFORMATION (OPTIONAL)</u>	
General Fund -	21
Balance Sheets - June 30, 2005 and 2004	22
Statements of Revenues, Expenditures, and Changes in Fund Balance - for the years ended June 30, 2005 and 2004	23-25
Detailed Schedule of Revenues - Budget (GAAP Basis) and Actual - for the year ended June 30, 2005	26
Detailed Schedule of Expenditures - Budget (GAAP Basis) and Actual - for the year ended June 30, 2005	27-28
<u>III. RELATED REPORTS</u>	
Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	29-30
Schedule of Current Year Findings	31
Schedule of Prior Year Findings	32



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INDEPENDENT AUDITOR'S REPORT

Sheriff Howard Zerangue
St. Landry Parish
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff, as of and for the year ended June 30, 2005, which collectively comprise the Sheriff's financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Landry Parish Sheriff, as of June 30, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 22, 2005, on our consideration of the St. Landry Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The other required supplementary information on page 20 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Sheriff Howard Zerangue
St. Landry Parish
Opelousas, Louisiana

The St. Landry Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement although not required to be part of the financial statements.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish Sheriff's basic financial statements. The other supplemental information on pages 21 through 28 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements taken as a whole. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

John S. Dowling & Company

Opelousas, Louisiana
December 22, 2005

FINANCIAL SECTION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2005

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$1,540,595
Internal balances	72,598
Due from others	217,586
Capital assets (net)	<u>1,488,838</u>
<u>Total assets</u>	<u>3,319,617</u>
 <u>LIABILITIES</u>	
Accounts payable	<u>283,521</u>
<u>Total liabilities</u>	<u>283,521</u>
 <u>NET ASSETS</u>	
Investment in capital assets, net of related debt	1,488,838
Unrestricted	<u>1,547,258</u>
<u>Total net assets</u>	<u>3,036,096</u>

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

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
JUNE 30, 2005

<u>EXPENDITURES</u>	
Public safety	
Current operating	\$8,113,192
Debt service	<u>12,306</u>
<u>Total expenditures</u>	<u>8,125,498</u>
 <u>GENERAL REVENUES</u>	
Taxes	7,674,665
Intergovernmental	1,109,089
Charges for services	1,921,706
Fines	21,527
Miscellaneous	<u>234,825</u>
<u>Total general revenues</u>	<u>10,961,812</u>
 <u>CHANGE IN NET ASSETS</u>	 2,836,314
 <u>NET ASSETS, beginning of year</u>	 <u>199,782</u>
 <u>NET ASSETS, end of year</u>	 <u>3,036,096</u>

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

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2005

	<u>GENERAL FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>			
Cash	\$1,494,815	\$45,780	\$1,540,595
Accounts receivable	217,586		217,586
Due from other funds	<u>72,598</u>	<u> </u>	<u>72,598</u>
<u>Total assets</u>	<u>1,784,999</u>	<u>45,780</u>	<u>1,830,779</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts payable	\$147,913		\$147,913
Payroll taxes withheld and payable	<u>135,608</u>	<u> </u>	<u>135,608</u>
<u>Total liabilities</u>	<u>283,521</u>	<u>-0-</u>	<u>283,521</u>
<u>FUND BALANCES</u>			
Fund balance			
Unreserved and undesignated			
General Fund	1,501,478		1,501,478
Special Revenue Fund		\$45,780	45,780
<u>Total fund balances</u>	<u>1,501,478</u>	<u>45,780</u>	<u>1,547,258</u>
<u>Total liabilities and fund balances</u>	<u>1,784,999</u>	<u>45,780</u>	<u>1,830,779</u>

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

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE
SHEET TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2005

Total fund balances for governmental funds at June 30, 2005		\$1,547,258
Cost of capital assets at June 30, 2005	\$2,312,334	
Less: Accumulated depreciation as of June 30, 2005	<u>(823,496)</u>	<u>1,488,838</u>
Net assets at June 30, 2005		<u>3,036,096</u>

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

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

	<u>GENERAL</u> <u>FUND</u>	<u>OTHER</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
<u>REVENUES</u>			
Taxes	\$7,674,665		\$7,674,665
Intergovernmental	1,109,089		1,109,089
Charges for services	1,921,706		1,921,706
Contraband money		\$21,527	21,527
Miscellaneous	234,442	383	234,825
<u>Total revenues</u>	<u>10,939,902</u>	<u>21,910</u>	<u>10,961,812</u>
<u>EXPENDITURES</u>			
Public safety			
Current operating	7,822,411	17,966	7,840,377
Capital outlay	1,372,961		1,372,961
Debt service	12,306		12,306
<u>Total expenditures</u>	<u>9,207,678</u>	<u>17,966</u>	<u>9,225,644</u>
<u>EXCESS OF REVENUES OVER</u> <u>EXPENDITURES</u>	<u>1,732,224</u>	<u>3,944</u>	<u>1,736,168</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		34,308	34,308
Operating transfers out	(34,308)		(34,308)
<u>Total other financing</u> <u>sources (uses)</u>	<u>(34,308)</u>	<u>34,308</u>	<u>-0-</u>
<u>EXCESS OF REVENUES AND OTHER</u> <u>SOURCES (USES) OVER EXPENDITURES</u>	<u>1,697,916</u>	<u>38,252</u>	<u>1,736,168</u>
<u>FUND BALANCES (DEFICIT), beginning</u> of year	<u>(196,438)</u>	<u>7,528</u>	<u>(188,910)</u>
<u>FUND BALANCES, end of year</u>	<u>1,501,478</u>	<u>45,780</u>	<u>1,547,258</u>

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

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2005

Total net change in fund balances for the year ended June 30, 2005		\$1,736,168
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances	\$1,372,961	
Less: Depreciation expense for the year ended June 30, 2005	(218,431)	
Deletions in depreciation for assets sold/salvaged	<u>(54,384)</u>	<u>1,100,146</u>
Total change in net assets for the year ended June 30, 2005		<u>2,836,314</u>

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

ST. LANDRY PARISH SHERIFF
 OPELOUSAS, LOUISIANA
 STATEMENT OF FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>CIVIL FUND</u>	<u>BOND FUND</u>	<u>TAX COLLECTOR</u>	<u>LICENSE</u>	<u>PRISONERS'</u>	<u>DRUG</u>	<u>Total</u>
			<u>ACCOUNT</u>	<u>ACCOUNT</u>	<u>MONEY FUND</u>	<u>SEIZURE FUND</u>	
<u>ASSETS</u>							
Cash	\$54,348	\$408,263	\$1,703,093	\$30,874	\$3,373	\$18,611	\$2,218,562
Due from others	<u>1,415</u>	<u>8,648</u>	<u>30,874</u>	<u>10,063</u>	<u>18,611</u>	<u>10,063</u>	<u>10,063</u>
Total assets	<u>54,348</u>	<u>409,678</u>	<u>1,711,741</u>	<u>30,874</u>	<u>3,373</u>	<u>18,611</u>	<u>2,228,625</u>
<u>LIABILITIES</u>							
Suits held in escrow	\$54,292						\$54,292
Due to General Fund	56						72,598
Cash bonds payable		\$46,547	\$21,391	\$4,604			143,450
Due to governmental agencies and others		143,450					
Partial court costs payable		164,545	133,349	26,270		\$18,611	342,775
Taxes paid under protest		15,626					15,626
Due to prisoners			1,557,001		\$3,373		1,557,001
Criminal housing fee payable		<u>39,510</u>					<u>39,510</u>
Total liabilities	<u>54,348</u>	<u>409,678</u>	<u>1,711,741</u>	<u>30,874</u>	<u>3,373</u>	<u>18,611</u>	<u>2,228,625</u>

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

NOTES TO FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE (1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. INTRODUCTION

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

As 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 and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within the parish.

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

B. THE REPORTING ENTITY

The St. Landry Parish Sheriff is an independently elected official and is legally separate from the St. Landry Parish Government. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government, is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (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 Government 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 parish government 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 parish government.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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

B. THE REPORTING ENTITY - Continued

2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
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.

Based on the criteria described above, the St. Landry Parish Sheriff is not a component unit of the St. Landry Parish Government due to the following:

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

C. BASIS OF PRESENTATION

The accompanying financial statements of the St. Landry Parish Sheriff have been prepared in conformity with United States 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 accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June, 1999.

D. FINANCIAL STATEMENTS

Government-wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of St. Landry Parish Sheriff, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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

D. FINANCIAL STATEMENTS - Continued

Fund Financial Statements

The accounts of the Sheriff are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds

Governmental funds account for all or most of the Sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Sheriff. The following are the Sheriff's governmental funds:

General Fund - The primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended in accordance with state and federal laws and according to the Sheriff's policy.

Special Revenue Fund - 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.

Agency Funds - 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. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities the governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The accounting objective of the "economic resources" measurement focus is the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Government-wide Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Fund Financial Statements

The financial transactions of the Sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the Sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Prior to GASB No. 34, governments were not required to report general infrastructure assets. The Sheriff does not have public domain or infrastructure expenditures. Interest costs during construction if incurred, are not capitalized.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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

E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Capital Assets - Continued

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20 - 40 years
Equipment and automobiles	3 - 24 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

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

The budgeted accounts shown in these financial statements as of June 30, 2005 were amended during a public meeting held prior to year-end.

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

Compensated Absences - Employees of the St. Landry Parish Sheriff earn annual leave of 10 working days per year. Sick leave is earned at the rate of 1 day for each month worked. Both unused annual vacation and sick leave are forfeited at year-end, retirement or termination. Accordingly, no liability has been recorded at June 30, 2005.

Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE (2) CASH

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

At June 30, 2005, the carrying amount of the St. Landry Parish Sheriff's deposits was \$3,751,521, and the bank balance was \$4,327,945. Of the \$4,327,945, approximately \$1,000,000 was covered by FDIC insurance and approximately \$3,327,945 was covered by securities held by the pledging financial institution in the Sheriff's name. Cash on hand at June 30, 2005 was \$7,636.

NOTE (3) DUE FROM/TO OTHER FUNDS/ACCOUNTS

Individual balances due from/to other funds/accounts at June 30, 2005, are as follows:

<u>Funds/Accounts</u>	<u>Due From Other Funds/ Accounts</u>	<u>Due To Other Funds/ Accounts</u>
General Fund	\$72,598	
Agency Funds		
Civil Fund		\$56
Bond Fund		46,547
Tax Collector Account		21,391
License Account		<u>4,604</u>
	<u>72,598</u>	<u>72,598</u>

The above due to/from's represent amounts paid/received within one year from the date of the financial statements.

NOTE (4) ACCOUNTS RECEIVABLE

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

	<u>2005</u>
State supplemental pay	\$17,376
Video poker	53,051
Grants	26,706
Federal excise tax refund	27,996
State prisoner feeding	40,302
Parish prisoner feeding	20,076
Racino	13,063
Telephone commissions	5,315
Litter abatement	3,420
Salaries - security	8,309
Court attendance	1,100
Prison transportation	647
Miscellaneous	<u>225</u>
	<u>217,586</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE (5) CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended June 30, 2005, for the Sheriff are as follows:

	Balance July 1, 2004	Additions	Disposals	Balance June 30, 2005
Governmental activities				
Land	\$98,500			\$98,500
Buildings	115,942	\$78,375		194,317
Equipment	898,656	1,294,586	\$173,725	2,019,517
<u>Total at historical cost</u>	<u>1,113,098</u>	<u>1,372,961</u>	<u>173,725</u>	<u>2,312,334</u>
Less accumulated depreciation				
Buildings	45,146	3,106		48,252
Equipment	679,260	215,325	119,341	775,244
<u>Total accumulated depreciation</u>	<u>724,406</u>	<u>218,431</u>	<u>119,341</u>	<u>823,496</u>
Governmental activities				
Capital assets, net	<u>388,692</u>	<u>1,154,530</u>	<u>54,384</u>	<u>1,488,838</u>

NOTE (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 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.

NOTE (7) 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 staff, which is administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71210-3163, or by calling (318) 362-3188.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE (7) 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 9.75 percent for the employer's contribution and 10.0 percent for the employee's portion.

The St. Landry Parish Sheriff's employer contributions for the years ended June 30, 2005, 2004 and 2003 were \$351,460, \$183,327 and \$151,579, respectively. Employee contributions for the years ended June 30, 2005, 2004 and 2003 were \$358,942, \$193,055 and \$189,657, respectively.

Other -The Sheriff also remits to the Parochial Employees' Retirement System for retirement of the parish judges' secretaries. The contribution for the year ended June 30, 2005 was \$1,960. The Sheriff is reimbursed for these payments.

NOTE (8) SELF INSURED GROUP INSURANCE

The St. Landry Parish Sheriff participates in a modified self insured group health insurance program. Under this program, the Sheriff is responsible for a covered individual's claims up to a maximum of \$50,000 per person, per plan year with the exception of one employee who has a maximum of \$150,000 per plan year. Claims in excess of this maximum are the liability of a private insurance company. The activities of the group health insurance program are accounted for in the General Fund.

NOTE (9) 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 \$50,000 per person, per plan year, with the exception of one employee who has a maximum of \$150,000 per plan year. The Sheriff's contributions to the self-insurance fund are financed on a pay-as-you-go basis. For the fiscal year ended, June 30, 2005, the total cost of providing health benefits for approximately 169 employees (active and retired) was \$1,211,001. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

NOTE (10) EXPENDITURES OF THE ST. LANDRY PARISH SHERIFF'S OFFICE PAID BY THE PARISH GOVERNMENT

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

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

NOTE (11) AMOUNTS PAID TO THE SHERIFF

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

NOTE (12) CHANGES IN AGENCY NET ASSETS

The following is a summary of changes in agency net assets:

	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Account</u>	<u>License Account</u>	<u>Prisoners Money Fund</u>	<u>Drug Seizure Fund</u>
Balance at July 1, 2004	\$59,409	\$296,203	\$953,686	\$39,342	\$5,259	\$18,472
Additions	1,574,708	2,384,982	23,055,140	362,539	131,151	139
Reductions	(1,579,769)	(2,271,507)	(22,297,085)	(371,007)	(133,037)	_____
Balance at June 30, 2005	<u>54,348</u>	<u>409,678</u>	<u>1,711,741</u>	<u>30,874</u>	<u>3,373</u>	<u>18,611</u>

NOTE (13) SUBSEQUENT EVENTS

The St. Landry Parish Sheriff has entered into an agreement with St. Landry Parish School Board for the use of property located near North Central High School in Lebeau, Louisiana, that will be used for a new facility for the St. Landry Parish Sheriff Department's operations. The St. Landry Parish Sheriff has rights to the property as long as there is a law enforcement agency operating on the premises. In the event the property is not used by the St. Landry Parish Sheriff for a period of 365 days, it shall revert to the St. Landry Parish School Board. The St. Landry Parish School Board will not incur any expenses for the use of the property under the terms of this agreement.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2005

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Taxes	\$6,700,000	\$7,300,000	\$7,674,665	\$374,665
Intergovernmental	820,000	930,000	1,109,089	179,089
Charges for services	1,926,000	1,792,000	1,921,706	129,706
Miscellaneous	936,590	170,000	234,442	64,442
<u>Total revenues</u>	<u>10,382,590</u>	<u>10,192,000</u>	<u>10,939,902</u>	<u>747,902</u>
<u>EXPENDITURES</u>				
Current operating	7,775,900	8,058,000	7,822,411	235,589
Capital outlay	1,475,600	1,515,000	1,372,961	142,039
Debt service	25,000	13,000	12,306	694
<u>Total expenditures</u>	<u>9,276,500</u>	<u>9,586,000</u>	<u>9,207,678</u>	<u>378,322</u>
<u>EXCESS OF REVENUES OVER</u>				
<u>EXPENDITURES</u>	<u>1,106,090</u>	<u>606,000</u>	<u>1,732,224</u>	<u>1,126,224</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	_____	_____	(34,308)	(34,308)
<u>Total other</u>				
<u>financing sources</u>				
<u>(uses)</u>	-0-	-0-	(34,308)	(34,308)
<u>EXCESS OF REVENUES AND OTHER</u>				
<u>SOURCES (USES) OVER</u>				
<u>EXPENDITURES</u>	<u>1,106,090</u>	<u>606,000</u>	<u>1,697,916</u>	<u>1,091,916</u>
<u>FUND BALANCE (DEFICIT),</u>				
beginning of year			(196,438)	
<u>FUND BALANCE, end of year</u>				
			<u>1,501,478</u>	

OTHER SUPPLEMENTARY INFORMATION
(OPTIONAL)

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
OPELOUSAS, LOUISIANA
GENERAL FUND
BALANCE SHEETS
JUNE 30, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
<u>ASSETS</u>		
Cash	\$1,494,815	\$96,469
Accounts receivable	217,586	191,221
Due from other funds	<u>72,598</u>	<u>40,461</u>
<u>Total assets</u>	<u>1,784,999</u>	<u>328,151</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$147,913	\$449,356
Payroll withholdings and payable	135,608	68,384
Due to other funds		<u>6,849</u>
<u>Total liabilities</u>	<u>283,521</u>	<u>524,589</u>
<u>FUND BALANCE</u>		
Unreserved and undesignated	<u>1,501,478</u>	<u>(196,438)</u>
<u>Total liabilities and fund balance</u>	<u>1,784,999</u>	<u>328,151</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
<u>REVENUES</u>		
Taxes		
Ad valorem taxes	\$1,418,865	\$1,300,457
Sales taxes	<u>6,255,800</u>	<u>898,158</u>
<u>Total taxes</u>	<u>7,674,665</u>	<u>2,198,615</u>
Intergovernmental		
Salary reimbursement	133,675	102,522
State revenue sharing	260,947	260,807
State supplemental pay	186,257	170,875
Grants	164,180	163,324
LOC salary and mileage	171,537	277,440
Federal forfeited revenue	39,640	(17,329)
Racino	<u>152,853</u>	<u>74,432</u>
<u>Total intergovernmental</u>	<u>1,109,089</u>	<u>1,032,071</u>
Charges for services		
Commissions earned on		
Civil and criminal fees	415,849	390,293
Fines	99,023	75,212
Licenses	54,161	53,708
Video poker	339,231	391,677
Bail bonds	35,762	33,491
Court attendance	14,800	16,100
Court cost	203,296	236,557
Administration fees	17,725	20,048
DWI testing fees	6,849	5,432
Prisoners		
Feeding and maintenance	676,327	785,769
Transportation	15,023	19,518
Social security fee	6,000	5,000
Special deputy insurance reimbursement	<u>37,660</u>	<u>17,397</u>
<u>Total charges for services</u>	<u>1,921,706</u>	<u>2,050,202</u>
Miscellaneous		
Tax costs and notices	40,772	51,285
Interest	16,031	6,533
Concession	89,298	70,258
Sale of equipment and automobiles	3,050	
Donations	2,050	1,960
Telephone commissions	41,379	53,177
Federal excise tax refunds	27,996	24,546
Miscellaneous	3,627	15,458
Insurance reimbursements	<u>10,239</u>	<u>37,240</u>
<u>Total miscellaneous</u>	<u>234,442</u>	<u>260,457</u>
<u>Total revenues</u>	<u>10,939,902</u>	<u>5,541,345</u>

Continued on next page.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

<u>EXPENDITURES</u>	<u>2005</u>	<u>2004</u>
Current operating		
Personal services and benefits		
Deputies' salaries	\$4,118,906	\$2,475,627
Sheriff's salary	98,603	109,404
Sheriff's allowance	10,956	12,402
Retirement contributions	353,420	184,907
Payroll taxes	71,073	46,366
Materials and supplies		
Uniforms	42,909	24,051
Office expense	89,361	75,496
Postage	87,385	85,944
Printing	15,147	16,436
Deputy supplies	128,006	13,833
Operating services		
Auto liability insurance	66,216	91,823
Deputy liability insurance	211,077	201,863
Hospitalization	1,211,001	752,536
Miscellaneous insurance	2,815	3,667
Auto fuel and oil	309,807	201,968
Equipment repair and maintenance	205,018	176,028
Training of personnel	38,849	7,375
Telephone	64,066	76,553
Radio maintenance	5,132	5,242
Prisoner feeding	162,453	151,615
Prisoner transportation	2,598	2,538
Concession	79,745	60,873
Criminal investigation	47,900	33,002
Professional fees	23,873	20,781
Auditing expense	21,000	34,745
Deputy physicals	17,797	6,810
Official publications	39,322	33,254
Copier rental and expense	12,843	10,344
Computer operations and maintenance	109,372	27,351
Utilities	18,714	17,142
Prisoner medical	11,594	23,931
Dues and subscriptions	14,303	11,923
Canine	8,201	1,246
TRIAD	16,714	12,756
DARE expenses	11,916	12,393
Unemployment	7,414	8,089
Service station maintenance	121	13,144
Violence prevention task force	921	2,007
Emergency assistance expense		132
Building maintenance	5,253	4,986
Advertising	2,298	1,321
Liability expense	59,837	20,809

Continued on next page.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
<u>EXPENDITURES</u> - Continued		
Tax election expense		\$75,145
Service station supplies	\$6,541	3,532
Juvenile services	7,027	
Miscellaneous	4,907	3,488
<u>Total current operating</u>	<u>7,822,411</u>	<u>5,154,878</u>
Capital outlay		
Automobiles	503,794	33,599
Buildings	78,375	
Deputy and office equipment	790,792	63,100
<u>Total capital outlay</u>	<u>1,372,961</u>	<u>96,699</u>
Debt service		
Interest on loan	12,306	19,983
<u>Total debt service</u>	<u>12,306</u>	<u>19,983</u>
<u>Total expenditures</u>	<u>9,207,678</u>	<u>5,271,560</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>1,732,224</u>	<u>269,785</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers out	(34,308)	
<u>Total other financing sources (uses)</u>	<u>(34,308)</u>	<u>-0-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES (USES)</u> <u>OVER EXPENDITURES</u>	<u>1,697,916</u>	<u>269,785</u>
<u>FUND BALANCE</u> , beginning of year	<u>(196,438)</u>	<u>(466,223)</u>
<u>FUND BALANCE</u> , end of year	<u>1,501,478</u>	<u>(196,438)</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2005

<u>REVENUES</u>	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>Taxes</u>				
Ad valorem taxes	\$1,300,000	\$1,300,000	\$1,418,865	\$118,865
Sales taxes	5,400,000	6,000,000	6,255,800	255,800
<u>Total taxes</u>	<u>6,700,000</u>	<u>7,300,000</u>	<u>7,674,665</u>	<u>374,665</u>
<u>Intergovernmental</u>				
Salary reimbursement	75,000	100,000	133,675	33,675
State revenue sharing	260,000	260,000	260,947	947
State supplemental pay	185,000	185,000	186,257	1,257
Grants	75,000	50,000	164,180	114,180
LOC salary and mileage	200,000	160,000	171,537	11,537
Federal forfeited revenue	25,000	25,000	39,640	14,640
Racino		150,000	152,853	2,853
<u>Total intergovernmental</u>	<u>820,000</u>	<u>930,000</u>	<u>1,109,089</u>	<u>179,089</u>
<u>Charges for services</u>				
Commissions earned on				
Civil and criminal fees	340,000	375,000	415,849	40,849
Fines	116,000	100,000	99,023	(977)
Licenses	30,000	30,000	54,161	24,161
Video poker	375,000	320,000	339,231	19,231
Bail bonds	25,000	25,000	35,762	10,762
Court attendance	15,000	15,000	14,800	(200)
Court cost	225,000	200,000	203,296	3,296
Administrative fees	20,000	20,000	17,725	(2,275)
DWI testing fees	5,000	5,000	6,849	1,849
Prisoners				
Feeding and maintenance	750,000	642,000	676,327	34,327
Transportation	10,000	10,000	15,023	5,023
Social security fee	5,000	5,000	6,000	1,000
Special deputy insurance reimbursement/commissions	10,000	45,000	37,660	(7,340)
<u>Total charges for services</u>	<u>1,926,000</u>	<u>1,792,000</u>	<u>1,921,706</u>	<u>129,706</u>
<u>Miscellaneous</u>				
Tax costs and notices	70,000	37,000	40,772	3,772
Interest	10,000	10,000	16,031	6,031
Concession	50,000	50,000	89,298	39,298
Inception of lease	740,590			
Sale of equipment and automobiles	5,000	3,000	3,050	50
Donations	5,000	2,000	2,050	50
Telephone commissions	26,000	40,000	41,379	1,379
Federal excise tax refunds	25,000	25,000	27,996	2,996
Miscellaneous	5,000	3,000	3,627	627
Insurance reimbursements			10,239	10,239
<u>Total miscellaneous</u>	<u>936,590</u>	<u>170,000</u>	<u>234,442</u>	<u>64,442</u>
<u>Total revenues</u>	<u>10,382,590</u>	<u>10,192,000</u>	<u>10,939,902</u>	<u>747,902</u>

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2005

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u>				
Current Operating				
Personal services and benefits				
Deputies' salaries	\$4,800,000	\$4,300,000	\$4,118,906	\$181,094
Sheriff's salary	109,000	109,000	98,603	10,397
Sheriff's allowance	10,900	10,900	10,956	(56)
Retirement contributions	304,000	350,000	353,420	(3,420)
Payroll taxes	86,000	86,000	71,073	14,927
Materials and supplies				
Uniforms	40,000	40,000	42,909	(2,909)
Office expense	100,000	100,000	89,361	10,639
Postage	117,000	117,000	87,385	29,615
Printing	15,000	15,000	15,147	(147)
Deputy supplies	25,000	95,000	128,006	(33,006)
Operating services				
Auto liability insurance	64,000	66,000	66,216	(216)
Deputy liability insurance	137,000	220,000	211,077	8,923
Hospitalization	1,000,000	1,300,000	1,211,001	88,999
Miscellaneous insurance	7,000	1,000	2,815	(1,815)
Auto fuel and oil	250,000	300,000	309,807	(9,807)
Equipment repair and maintenance	140,000	200,000	205,018	(5,018)
Training of personnel	25,000	40,000	38,849	1,151
Telephone	65,000	68,600	64,066	4,534
Radio maintenance	5,000	5,000	5,132	(132)
Prisoner feeding	150,000	150,000	162,453	(12,453)
Prisoner transportation	3,500	3,500	2,598	902
Concession	50,000	50,000	79,745	(29,745)
Criminal investigation	20,000	50,000	47,900	2,100
Professional fees	50,000	30,000	23,873	6,127
Auditing expense		21,000	21,000	
Deputy physicals	10,000	20,000	17,797	2,203
Official publications	30,000	30,000	39,322	(9,322)
Copier rental and expense	13,000	13,000	12,843	157
Computer operations and maintenance		60,000	109,372	(49,372)
Utilities	23,000	23,000	18,714	4,286
Prisoner medical	30,000	30,000	11,594	18,406
Dues and subscriptions	12,000	12,000	14,303	(2,303)
Canine	10,000	10,000	8,201	1,799
TRIAD	12,000	12,000	16,714	(4,714)
DARE expenses	15,000	15,000	11,916	3,084
Unemployment	3,500	3,500	7,414	(3,914)
Service station maintenance	5,000	5,000	121	4,879
Marine division	1,000	1,000		1,000
Violence prevention task force	5,000	5,000	921	4,079
Emergency assistance expense	2,500	2,500		2,500

Continued on next page.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES - Continued</u>				
Building maintenance	\$15,000	\$15,000	\$5,253	\$9,747
Advertising			2,298	(2,298)
Liability expense	500	58,000	59,837	(1,837)
Service station supplies	5,000	5,000	6,541	(1,541)
Juvenile services			7,027	(7,027)
Miscellaneous	10,000	10,000	4,907	5,093
<u>Total current operating</u>	<u>7,775,900</u>	<u>8,058,000</u>	<u>7,822,411</u>	<u>235,589</u>
Capital outlay				
Automobiles	300,000	600,000	503,794	96,206
Deputy and office equipment	1,175,600	875,000	790,792	84,208
Buildings		40,000	78,375	(38,375)
<u>Total capital outlay</u>	<u>1,475,600</u>	<u>1,515,000</u>	<u>1,372,961</u>	<u>142,039</u>
Debt service				
Interest on loan	25,000	13,000	12,306	694
<u>Total debt service</u>	<u>25,000</u>	<u>13,000</u>	<u>12,306</u>	<u>694</u>
<u>Total expenditures</u>	<u>9,276,500</u>	<u>9,586,000</u>	<u>9,207,678</u>	<u>378,322</u>

RELATED REPORTS



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

Russell J. Stelly, CPA
Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA

Dana D. Quebedeaux, CPA

John S. Dowling, CPA
1904-1984

Retired

Harold Dupre, CPA
1996
John Newton Stout, CPA
1998
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003

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

Sheriff Howard Zerangue
St. Landry Parish
Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the St. Landry Parish Sheriff, as of and for the year ended June 30, 2005, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 22, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Landry Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Sheriff Howard Zerangue
St. Landry Parish
Opelousas, Louisiana
Page 2

This report is intended for the information and use of management and the appropriate regulatory or legislative body and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Rowling & Company

Opelousas, Louisiana
December 22, 2005

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2005

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Landry Parish Sheriff.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Sheriff were disclosed during the audit.

ST. LANDRY PARISH SHERIFF
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2005

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

Compliance

2004 - 1 Budget Amendment

Resolved

2004 - 2 Borrowing from Agency Funds

Resolved

Internal Control

2004 - 3 Monthly Financial Statements

Resolved

SECTION II - MANAGEMENT LETTER

None