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LASALLE PARISH SHERIFF

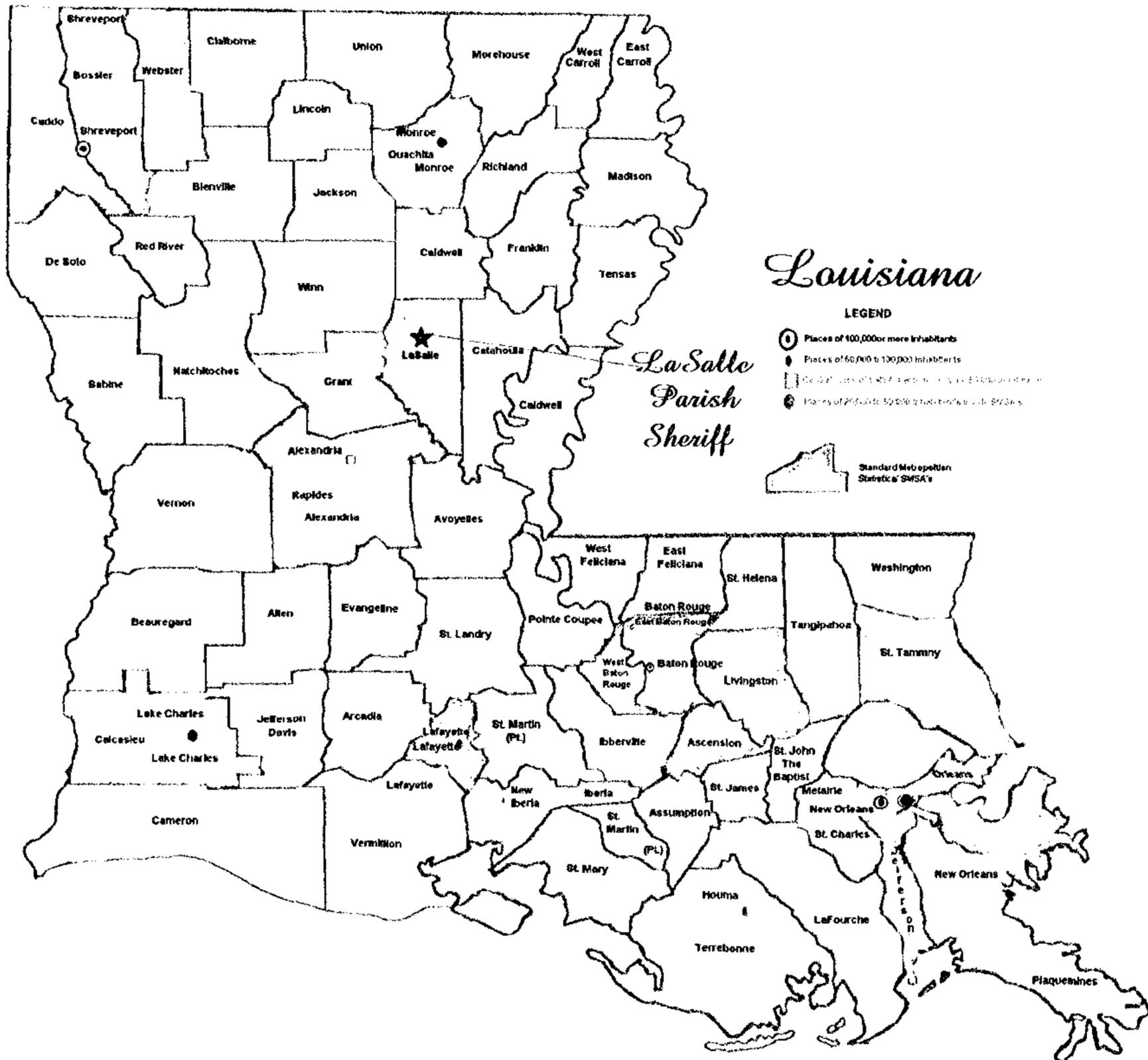
Jena, Louisiana

*Component Unit Financial Statements and
Auditor's Report
For the Two Years Ended June 30, 1999*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the sheriff, or his/her 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 DEC 22 1999

LASALLE PARISH SHERIFF
Jena, Louisiana



* 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, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera, and provides assistance to other law enforcement agencies within the parish.

LASALLE PARISH SHERIFF

Jena, Louisiana

***Component Unit Financial Statements
And Auditor's Report
For the Two Years Ended June 30, 1999***

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INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Honorable Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio 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, 1999 and June 30, 1998 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 "1" 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, 1999 combined balance sheet was audited for the period beginning June 1, 1998 and ending June 30, 1999.

I was unable to determine what effect, if any, the year 2000 will have on the Sheriff's computer system or what effect it will have on the Sheriff's financial condition.

In my opinion except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, and except the presentation of the Tax Collector Fund on the cash basis and at May 31, 1998 in the June 30, 1998 combined balance sheet, as discussed in the third 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, 1998 and June 30, 1999 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, individual funds and schedules and graphs are presented 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

September 16, 1999

Jena, Louisiana

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Dennis I. Warwick
LaSalle Parish Sheriff and
Ex-Officio Tax Collector
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff, Jena, Louisiana, as of and for the two years ended June 30, 1999, and have issued my report thereon dated September 16, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the LaSalle Parish Sheriff, Jena, Louisiana's, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I 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 Standard*, except as follows and as discussed in "Schedule of Findings and Questioned Costs" on page 32.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the LaSalle Parish Sheriff, Jena, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

John R. Vercher

Jena, Louisiana

September 16, 1999

***COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)***

**LASALLE PARISH SHERIFF
JENA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 1999**

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Fund	Account Groups General Fixed Assets	Total (Memorandum Only)
ASSETS				
Cash and Cash Equivalents	\$ 68,015	\$ 1,121,163	\$ -0-	\$ 1,189,178
Investments	1,307,148	-0-	-0-	1,307,148
Receivables	18,526	-0-	-0-	18,526
Equipment	-0-	-0-	426,805	426,805
TOTAL ASSETS	\$ 1,393,689	\$ 1,121,163	\$ 426,805	\$ 2,941,657
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ 20,385	\$ -0-	\$ -0-	\$ 20,385
Due To Taxing Bodies And Others	-0-	1,121,163	-0-	1,121,163
TOTAL LIABILITIES	\$ 20,385	\$ 1,121,163	\$ -0-	\$ 1,141,548
Fund Equity:				
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ 426,805	\$ 426,805
Fund Balance - Unreserved/Undesignated	1,373,304	-0-	-0-	1,373,304
Total Fund Equity	\$ 1,373,304	\$ -0-	\$ 426,805	\$ 1,800,109
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,393,689	\$ 1,121,163	\$ 426,805	\$ 2,941,657

The accompanying notes are an integral part of this statement.

LASALLE PARISH SHERIFF
JENA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNTS
June 30, 1998

	Governmental Fund Type		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
	General Fund	Special Revenue Fund	Agency Fund	General Fixed Assets	General Long-Term Debt	
ASSETS						
Cash and Cash Equivalents	\$ 547,114	\$ -0-	\$ 926,765	\$ -0-	\$ -0-	\$ 1,473,879
Investments	505,310	-0-	-0-	-0-	-0-	505,310
Receivables	32,268	-0-	-0-	-0-	-0-	32,268
Equipment	-0-	-0-	-0-	405,087	-0-	405,087
TOTAL ASSETS	\$ 1,084,692	\$ -0-	\$ 926,765	\$ 405,087	\$ -0-	\$ 2,416,544
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts Payable	\$ 25,369	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 25,369
Due To Taxing Bodies And Others	-0-	-0-	926,765	-0-	-0-	926,765
Notes Payable	-0-	-0-	-0-	-0-	-0-	-0-
TOTAL LIABILITIES	\$ 25,369	\$ -0-	\$ 926,765	\$ -0-	\$ -0-	\$ 952,134
Fund Equity:						
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 405,087	\$ -0-	\$ 405,087
Fund Balance - Unreserved/Undesignated	1,059,323	-0-	-0-	-0-	-0-	1,059,323
Total Fund Equity	\$ 1,059,323	\$ -0-	\$ -0-	\$ 405,087	\$ -0-	\$ 1,464,410
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,084,692	\$ -0-	\$ 926,765	\$ 405,087	\$ -0-	\$ 2,416,544

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Year ended June 30, 1999**

	<u>General Fund</u>
REVENUES	
Taxes – Ad Valorem	\$ 1,242,944
Intergovernmental Revenues:	
State Grants:	
State Supplemental Pay	54,014
Other	49,247
Fees, Charges And Commissions For Services:	
Commissions On:	
Taxes, License, Etc.	14,131
State Revenue Sharing	88,293
Court Attendance and Cost	19,303
Civil And Criminal Fees	74,829
Feeding And Keeping Of Prisoners	67,532
Reimbursement For Prison	370,852
Miscellaneous	49,416
Use Of Money And Property	45,266
	\$ 2,075,827
TOTAL REVENUES	
EXPENDITURES	
Public Safety:	
Personnel Services And Related Services	\$ 1,338,634
Contractual Services	37,806
Maintenance, Material And Supplies	141,917
Travel	3,212
Statutory Charges	165,028
Other	33,234
Capital Outlay	42,015
	\$ 1,761,846
TOTAL EXPENDITURES	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 313,981
FUND BALANCE AT BEGINNING OF YEAR	\$ 1,059,323
FUND BALANCE AT END OF YEAR	\$ 1,373,304

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, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)
REVENUES			
Taxes – Ad Valorem	\$ 1,286,342	\$ -0-	\$ 1,286,342
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	50,103	-0-	50,103
Other	27,572	-0-	27,572
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	15,459	-0-	15,459
State Revenue Sharing	86,589	-0-	86,589
Court Attendance and Cost	21,242	-0-	21,242
Civil And Criminal Fees	94,633	-0-	94,633
Feeding And Keeping Of Prisoners	46,525	-0-	46,525
Transport Prisoners	2,842	-0-	2,842
Use Of Money And Property	36,276	-0-	36,276
Miscellaneous	54,885	566	55,441
TOTAL REVENUES	\$ 1,722,468	\$ 566	\$ 1,723,024
EXPENDITURES			
Public Safety:			
Personnel Services And Related Services	\$ 945,522	\$ -0-	\$ 945,522
Contractual Services	30,287	-0-	30,287
Maintenance, Material And Supplies	152,598	-0-	152,598
Statutory Charges	148,862	-0-	148,862
Capital Outlay	176,530	-0-	176,530
Debt Service	14,122	-0-	14,122
Miscellaneous	14,514	-0-	14,514
TOTAL EXPENDITURES	\$ 1,482,435	\$ -0-	\$ 1,482,435
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 240,033	\$ 566	\$ 240,589
OTHER FINANCING SOURCES (USES)			
Transfer (To) From Other Funds	\$ 7,465	\$ (7,465)	\$ -0-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 7,465	\$ (7,465)	\$ -0-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 247,498	\$ (6,909)	\$ 240,589
FUND BALANCE AT BEGINNING OF YEAR	\$ 811,825	\$ 6,909	\$ 818,734
FUND BALANCE AT END OF YEAR	\$ 1,059,323	\$ -0-	\$ 1,059,323

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements

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.

(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 2100 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 2100, the sheriff includes all funds, account groups, activities, et cetera, 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 office space, 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. These 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.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (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 33:1422, 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 revenue 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, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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 relates to the timing of the measurements made, regardless of the measurement focus 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.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

Revenues

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become 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 (Uses)

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 1999 was made available for public inspection on May 1, 1998. 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, 1998, 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, 1999.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance 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.

F. ENCUMBRANCES

The sheriff does not utilize encumbrance accounting.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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 at June 30, 1999, 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 (CFDA 10.550). The amount is not considered material, thus inventory is not presented in the financial statements.

I. FIXED ASSETS

Fixed assets are recorded as 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-cumulative vacation leave each year. The sheriff's sick leave policy is 10 days per year non-cumulative.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected 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.

L. FUND EQUITY

Reserves

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

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

L. FUND EQUITY – (Cont.)

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

M. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

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

(2) AD VALOREM TAXES

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the LaSalle 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
Lien Date	January 1

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement	35.48	35.48	N/A

(3) CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash, cash equivalents and investments, c.d.'s in excess of 90 days, (book balances) totaling \$2,496,326 as follows:

Interest –Bearing Demand Deposits	\$ 1,189,178
Time Deposits	<u>1,307,148</u>
Total	<u>\$ 2,496,326</u>

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(3) CASH AND CASH EQUIVALENTS - (Cont.)

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance of the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at 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, 1999, the sheriff has \$2,496,326 in deposits (collected 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 provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(4) RECEIVABLES

The receivables of \$18,526 at June 30, 1999, are as follows:

<u>Class Of Receivables</u>	<u>General Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Taxes Receivable	\$ -0-	\$ -0-	\$ -0-
Due From Other Governmental Units	18,526	-0-	18,526
Total	<u>\$ 18,526</u>	<u>\$ -0-</u>	<u>\$ 18,526</u>

Allowances for doubtful accounts is considered immaterial and is not presented.

(5) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

<u>Equipment:</u>	
Balance June 30, 1998	\$ 549,238
Additions	176,530
Deletions	(320,681)
Balance June 30, 1998	\$ 405,087
Additions	42,015
Deletions	(20,297)
Balance June 30, 1999	<u>\$ 426,805</u>

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements - (Cont.)

(6) CHANGES IN GENERAL LONG-TERM DEBT

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

Balance June 30, 1997	\$ 14,122
Additions	-0-
Deletions	(14,122)
Balance June 30, 1998	<u>\$ -0-</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 (cost-sharing), 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 12 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 (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all services rendered on or after January 1, 1980). 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 terminated 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 established by state statute.

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 Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the LaSalle Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the LaSalle Parish Sheriff are established and may be amended by state statute. 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 LaSalle Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were equal to the required contributions for each year.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA**

Notes to the Financial Statements – (Cont.)

(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) COMMODITIES

During the two fiscal years, the LaSalle Parish Sheriff received commodities from the Louisiana Department of Agriculture. These amounts, which are not considered material, are not presented in the financial statements.

(10) SHERIFF'S SALARY AND EXPENSE

The Sheriff was paid the following amounts during the "98" and "99" fiscal years.

	<u>1999</u>	<u>1998</u>
Salary	\$ 65,000	\$ 65,000
Expense	6,500	6,500
Total	<u>\$ 71,500</u>	<u>\$ 71,500</u>

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
COMBINING BALANCE SHEET**

June 30, 1999

ASSETS

Cash	\$ 68,015
Investments	1,307,148
Receivable	<u>18,526</u>
TOTAL ASSETS	<u>\$ 1,393,689</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 20,385
Fund Balance	<u>1,373,304</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,393,689</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH SHERIFF
JENA, LOUISIANA
GENERAL FUND
BALANCE SHEET**

June 30, 1998

ASSETS

Cash	\$ 547,114
Investments	505,310
Receivable	<u>32,268</u>
 TOTAL ASSETS	 <u>\$ 1,084,692</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 25,369
Fund Balance	<u>1,059,323</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 1,084,692</u>

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, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes – Ad Valorem	\$ 1,243,000	\$ 1,242,944	\$ (56)
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	52,000	54,014	2,014
Other	40,600	49,247	8,647
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	14,320	14,131	(189)
State Revenue Sharing	89,679	88,293	(1,386)
Civil And Criminal Fees	92,600	74,829	(17,771)
Court Attendance and Cost	5,400	19,303	13,903
Transportation of Prisoners	-0-	4,752	4,752
Feeding And Keeping Of Prisoners	66,600	62,780	(3,820)
Use Of Money And Property	39,000	45,266	6,266
Miscellaneous	38,670	49,416	10,746
Reimbursement From Prison	235,000	370,852	135,852
TOTAL REVENUES	\$ 1,916,869	\$ 2,075,827	\$ 158,958
 EXPENDITURES			
Public Safety:			
Personnel Services And Related Services	\$ 1,335,100	\$ 1,338,634	\$ (3,534)
Contractual Services	7,000	37,806	(30,806)
Maintenance, Material And Supplies	332,900	141,917	190,983
Travel	-0-	3,212	(3,212)
Statutory Charges	21,550	165,028	(143,478)
Other	1,100	33,234	(32,134)
Capital Outlay	80,000	42,015	37,985
TOTAL EXPENDITURES	\$ 1,777,650	\$ 1,761,846	\$ 15,804
 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 139,219	\$ 313,981	\$ 174,762
 FUND BALANCE AT BEGINNING OF YEAR	1,059,323	1,059,323	-0-
 FUND BALANCE AT END OF YEAR	\$ 1,198,542	\$ 1,373,304	\$ 174,762

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, 1998*

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes – Ad Valorem	\$ 1,295,000	\$ 1,286,342	\$ (8,658)
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	-0-	50,103	50,103
Other	67,000	27,572	(39,428)
Fees, Charges And Commissions For Services:			
Commissions On:			
Taxes, License, Etc.	16,500	15,459	(1,041)
State Revenue Sharing	86,500	86,589	89
Federal Revenue Sharing	1,388	-0-	(1,388)
Civil And Criminal Fees	58,100	94,633	36,533
Court Attendance and Cost	3,600	21,242	17,642
Transportation of Prisoners	-0-	2,842	2,842
Feeding And Keeping Of Prisoners	42,000	46,525	4,525
Use Of Money And Property	14,500	36,276	21,776
Miscellaneous	15,000	54,885	39,885
TOTAL REVENUES	\$ 1,599,588	\$ 1,722,468	\$ 122,880
EXPENDITURES			
Public Safety:			
Personnel Services And Related Services	\$ 1,065,000	\$ 945,522	\$ 119,478
Contractual Services	11,500	30,287	(18,787)
Maintenance, Material And Supplies	280,000	152,598	127,402
Travel	7,500	-0-	7,500
Statutory Charges	36,000	148,862	(112,862)
Capital Outlay	198,400	176,530	21,870
Miscellaneous	4,500	14,514	(10,014)
Debt Service	-0-	14,122	(14,122)
TOTAL EXPENDITURES	\$ 1,602,900	\$ 1,482,435	\$ 120,465
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ (3,312)	\$ 240,033	\$ 243,345
OTHER FINANCING SOURCES (USES)			
Transfers In	\$ -0-	7,465	7,465
TOTAL OTHER FINANCING SOURCES (USES)	\$ -0-	\$ 7,465	\$ 7,465
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (3,312)	\$ 247,498	\$ 250,810
FUND BALANCE AT BEGINNING OF YEAR	865,000	811,825	(53,175)
FUND BALANCE AT END OF YEAR	\$ 861,688	\$ 1,059,323	\$ 197,635

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

DARE 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, 1998

	<u>Dare Fund</u>	<u>Prisoner Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>LIABILITIES AND EQUITY</u>			
Fund Balance - Unreserved	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</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, 1998

	<u>Dare Fund</u>	<u>Prisoner Fund</u>	<u>Total</u>
REVENUES			
Miscellaneous Income	\$ 556	\$ -0-	\$ 556
TOTAL REVENUES	<u>\$ 556</u>	<u>\$ -0-</u>	<u>\$ 556</u>
EXPENDITURES	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
EXCESS OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ 556	\$ -0-	\$ 556
OTHER FINANCING SOURCES (USES)			
Transfers To	\$ (1,851)	\$ (5,614)	\$ (7,465)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (1,295)	\$ (5,614)	\$ (6,909)
FUND BALANCE BEGINNING OF YEAR	<u>1,295</u>	<u>5,614</u>	<u>6,909</u>
FUND BALANCE END OF YEAR	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

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 unsold license are refunded and the sold licenses portion of the escrows transferred to the State and Sheriff's General Fund.

CIVIL FUND

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

BOND FUND

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, 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. 47:1961.2,A.

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

June 30, 1999

	<u>License Escrow Fund</u>	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
ASSETS					
Cash	<u>\$ 4,893</u>	<u>\$ 17,541</u>	<u>\$ 59,626</u>	<u>\$ 1,039,103</u>	<u>\$ 760,336</u>
LIABILITIES AND EQUITY					
Due To Taxing Bodies And Other	<u>\$ 4,893</u>	<u>\$ 17,541</u>	<u>\$ 59,626</u>	<u>\$ 1,039,103</u>	<u>\$ 760,336</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,893</u>	<u>\$ 17,541</u>	<u>\$ 59,626</u>	<u>\$ 1,039,103</u>	<u>\$ 760,336</u>

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, 1998

	<u>License Escrow Fund</u>	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>*May 31, 1998 Tax Collector Fund</u>	<u>Dealer Tax Escrow Fund</u>	<u>Total</u>
ASSETS						
Cash	<u>\$ 4,375</u>	<u>\$ 13,492</u>	<u>\$ 97,747</u>	<u>\$ 811,151</u>	<u>\$ -0-</u>	<u>\$ 926,765</u>
LIABILITIES AND EQUITY						
Due To Taxing Bodies And Other	<u>\$ 4,375</u>	<u>\$ 13,492</u>	<u>\$ 97,747</u>	<u>\$ 811,151</u>	<u>\$ -0-</u>	<u>\$ 926,765</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,375</u>	<u>\$ 13,491</u>	<u>\$ 97,747</u>	<u>\$ 811,151</u>	<u>\$ -0-</u>	<u>\$ 926,765</u>

The accompanying notes are an integral part of this statement.

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

*Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 1999*

	License Escrow Fund	Civil Fund	Bond Fund	Tax Collector Fund	Total
Deposit Balance At Beginning Of Period	\$ 4,375	\$ 13,492	\$ 97,747	\$ 811,151	\$ 926,765
Additions					
Suits, Sales, Etc.	\$ -0-	\$ 74,554	\$ -0-	\$ -0-	\$ 74,554
Cash Appearance Bonds	-0-	-0-	328,677	-0-	328,677
Garnishments	-0-	53,527	-0-	-0-	53,527
Interest Earnings	365	457	1,914	50,714	53,450
Taxes, Fees, Etc., Paid To Tax Collector	-0-	-0-	-0-	5,690,838	5,690,838
License Escrow	75,650	-0-	-0-	-0-	75,650
Total Additions	\$ 76,015	\$ 128,538	\$ 330,591	\$ 5,741,552	\$ 6,276,696
Total	\$ 80,390	\$ 142,030	\$ 428,338	\$ 6,552,703	\$ 7,203,461
Reductions					
Taxes, Fees, Etc., Distributed To Taxing Bodies And Other	\$ -0-	\$ -0-	\$ -0-	\$ 5,513,600	\$ 5,513,600
Deposits Settled To:					
Sheriff's General Fund	-0-	48,624	-0-	-0-	48,624
Clerk Of Court	-0-	11,313	-0-	-0-	11,313
Litigants And Other Settlements	-0-	64,552	-0-	-0-	64,552
Settlement Of Cash Appearance Bonds:					
Refunded Or Forfeited	2,691	-0-	366,614	-0-	369,305
Refunds, Transfers To Tax Collector Fund	72,806	-0-	-0-	-0-	72,806
Miscellaneous	-0-	-0-	2,098	-0-	2,098
Total Reductions	\$ 75,497	\$ 124,489	\$ 368,712	\$ 5,513,600	\$ 6,082,298
Deposit Balance At End Of Period	\$ 4,893	\$ 17,541	\$ 59,626	\$ 1,039,103	\$ 1,121,163

The accompanying notes are an integral part of this statement.

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

*Schedule of Changes in Deposit Balance by Funds
for the Year Ended June 30, 1998 **

	License Escrow Fund	Civil Fund	Bond Fund	* May 31, 1998 Tax Collector Fund	Tax Escrow Fund	Total
Deposit Balance At Beginning Of Period	\$ 1,632	\$ 10,689	\$ 80,844	\$ 646,120	\$ 10,296	\$ 759,581
Additions						
Suits, Sales, Etc.	\$ -0-	\$ 48,228	\$ -0-	\$ -0-	\$ -0-	\$ 48,228
Cash Appearance Bonds	-0-	-0-	343,892	-0-	-0-	343,892
Garnishments	-0-	70,876	-0-	-0-	-0-	70,876
Interest Earnings	339	-0-	2,595	14,138	126	17,198
Taxes, Fees, Etc., Paid To Tax Collector	-0-	-0-	-0-	5,810,872	1,358	5,862,230
License Escrow	72,258	-0-	-0-	-0-	-0-	72,258
Total Additions	\$ 72,597	\$ 119,104	\$ 346,487	\$ 5,825,010	\$ 1,484	\$ 6,364,682
Total	\$ 84,229	\$ 129,793	\$ 427,331	\$ 6,471,130	\$ 11,780	\$ 7,124,263
Reductions						
Taxes, Fees, Etc., Distributed To Taxing Bodies And Other	\$ -0-	\$ -0-	\$ -0-	\$ 5,659,979	\$ 11,231	\$ 5,671,210
Deposits Settled To:						
Sheriff's General Fund	-0-	33,368	-0-	-0-	-0-	33,368
Clerk Of Court	-0-	11,714	-0-	-0-	-0-	11,714
Litigants And Other Settlements	-0-	71,219	-0-	-0-	-0-	71,219
Settlement Of Cash Appearance Bonds:						
Refunded Or Forfeited	1,420	-0-	329,465	-0-	-0-	330,885
Refunds, Transfers To Tax Collector Fund	78,434	-0-	-0-	-0-	-0-	78,434
Miscellaneous	-0-	-0-	119	-0-	549	668
Total Reductions	\$ 79,854	\$ 116,301	\$ 329,584	\$ 5,659,979	\$ 11,780	\$ 6,197,498
Deposit Balance At End Of Period	\$ 4,375	\$ 13,492	\$ 97,747	\$ 811,151	\$ -0-	\$ 926,765

The accompanying notes are an integral part of this statement.

JENA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended June 30, 1999

I have audited the component unit financial statement of the LaSalle Parish Sheriff's Office, Jena, Louisiana, as of and for the year ended June 30, 1999 and have issued my report thereon dated August 19, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 1999 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses [] Yes [x] No Reportable Conditions [] Yes [x] No

Compliance

Compliance Material to Financial Statements [] Yes [x] No

b. Federal Awards (Not-Applicable)

Internal Control

Material Weaknesses [] Yes [] No Reportable Conditions [] Yes [x] No

Type of Opinion On Compliance Unqualified [] Qualified []
For Major Programs Disclaimer [] Adverse []

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

[] Yes [] No

c. Identification Of Major Programs:

Table with 2 columns: CFDA Number (s) and Name Of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs: \$ _____

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? [] Yes [] No

**LASALLE PARISH SHERIFF
JENA LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
*For the Year Ended June 30, 1999***

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS Summary of Auditor's Reports

No items were noted that required reporting in accordance with CAGAS.

**LASALLE PARISH SHERIFF
STATE OF LOUISIANA
JENA, LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the LaSalle Parish Sheriff's Office, Jena, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 1999.

97-M-1 AMENDED BUDGETS (RESOLVED)

The Sheriff's Office overspent its June 30, 1997 budget by 5.3% in its general fund. Louisiana Rev. Stat. 39:1310 requires that budgets be amended when actual revenue fails to meet budgeted revenue by 5% or more or when actual expenditures exceed budgeted expenditures by 5% or more.

The Sheriff's Office now reviews budget comparison financial statements during the year and amends its budgets when unfavorable variances of more than 5% occur.

97-M-2 DEBT RESTRICTION (RESOLVED)

During the year ended June 30, 1997, the Sheriff obtained a loan in excess of 90 days for \$17,000 from Sabine Bank without the Louisiana Bond Commission approval. The loan was paid off in July 1997. Article VII, section 8 of the 1974 Louisiana constitution and LSA - RS 47:1803-4 requires Sheriffs to obtain approval from the commission for loans in excess of 90 days.

The Sheriff's Office paid off this loan when it was found that it was a compliance problem. The office has made no additional loans.

GRAPHS

LASALLE PARISH SHERIFF

STATEMENT OF REVENUES-FISCAL '99'

USE OF
MONEY &
PROPERTY
\$45,266

REIMBURSEMENT FROM PRISON
\$370,852

FEED &
KEEP PRISONERS
\$67,532

MISCELLANEOUS
\$49,415

COURT ATTENDANCE
\$19,303

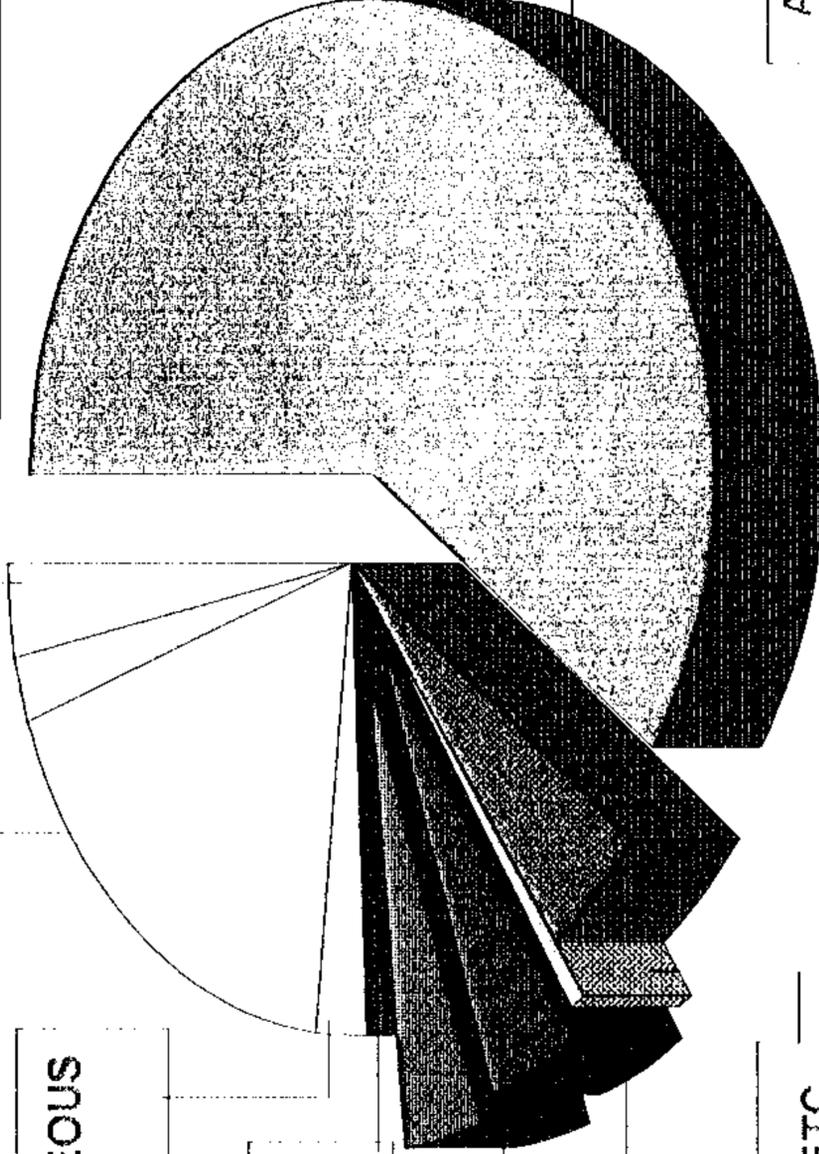
CIVIL & CRIMINAL FEES \$74,829

REVENUE SHARING \$88,293

TAXES, LICENSE & ETC
\$14,131

STATE GRANTS-SUPPLEMENTAL
PAY OTHER \$103,261

AD VALOREM
TAX
\$1,242,944



LASALLE PARISH SHERIFF STATEMENT OF EXPENDITURES-FISCAL '99'

