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ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2004

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 1-26-05

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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, 2004, which collectively comprise the Sheriff's financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff. 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 and Ex-Officio Tax Collector, as of June 30, 2004, 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.

As described in Note 1 to the basic financial statements, the St. Landry Parish Sheriff adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions, Statement No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Government Fund Financial Statements. This results in a change in the format and content of the financial statements.

Sheriff Howard Zerangue  
St. Landry Parish  
Opelousas, Louisiana

In accordance with Government Auditing Standards, we have also issued our report dated November 19, 2004, 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.

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 performed for the purpose of forming an opinion on the financial statements taken as a whole. The other supplemental information on pages 21 through 28 is presented for purposes of additional analysis and is not a required part of the financial statements of the St. Landry Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

*John S. Dowling & Company*  
Opelousas, Louisiana  
November 19, 2004

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET ASSETS  
JUNE 30, 2004

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$103,997
Internal balances	33,612
Due from others	191,221
Capital assets (net)	<u>388,692</u>
<u>Total assets</u>	<u>717,522</u>
<u>LIABILITIES</u>	
Accounts payable	517,740
<u>Total liabilities</u>	<u>517,740</u>
<u>NET ASSETS</u>	
Investment in capital assets, Net of related debt	388,692
Unrestricted	<u>(188,910)</u>
<u>Total net assets</u>	<u>199,782</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
JUNE 30, 2004

EXPENDITURES

Public safety	
Current operating	\$5,266,334
Debt service	19,983
<u>Total expenditures</u>	<u>5,286,317</u>

GENERAL REVENUES

Taxes	2,198,615
Intergovernmental	957,639
Charges for services	1,980,249
Fines	14,721
Miscellaneous	<u>404,894</u>
<u>Total general revenues</u>	<u>5,556,118</u>

CHANGE IN NET ASSETS 269,801

NET ASSETS, beginning of year (70,019)

NET ASSETS, end of year 199,782

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2004

	<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>ASSETS</u>			
Cash	\$96,469	\$7,528	\$103,997
Accounts receivable	191,221		191,221
Due from other funds	<u>40,461</u>	<u>      </u>	<u>40,461</u>
<u>Total assets</u>	<u>328,151</u>	<u>7,528</u>	<u>335,679</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts payable	\$449,356		\$449,356
Payroll taxes withheld and payable	68,384		68,384
Due to other funds	<u>6,849</u>	<u>      </u>	<u>6,849</u>
<u>Total liabilities</u>	<u>524,589</u>	<u>-0-</u>	<u>524,589</u>
<u>FUND BALANCES</u>			
Fund balance			
Unreserved and undesignated			
General Fund	(196,438)		(196,438)
Special Revenue Fund		\$7,528	7,528
<u>Total fund balances</u>	<u>(196,438)</u>	<u>7,528</u>	<u>(188,910)</u>
<u>Total liabilities and</u> <u>fund balances</u>	<u>328,151</u>	<u>7,528</u>	<u>335,679</u>

The accompanying notes are an integral part of the financial statements.

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, 2004

Total fund balances for governmental funds at June 30, 2004			\$ (188,910)
Cost of capital assets at June 30, 2004	\$1,113,098		
Less: Accumulated depreciation as of June 30, 2004	<u>(724,406)</u>	<u>388,692</u>	
Net assets at June 30, 2004			<u>199,782</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2004

	<u>GENERAL FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>			
Taxes	\$2,198,615		\$2,198,615
Intergovernmental	957,639		957,639
Charges for services	1,980,249		1,980,249
Contraband money		\$14,721	14,721
Miscellaneous	404,842	52	404,894
<u>Total revenues</u>	<u>5,541,345</u>	<u>14,773</u>	<u>5,556,118</u>
<u>EXPENDITURES</u>			
Public safety			
Current operating	5,154,878	8,171	5,163,049
Capital outlay	96,699		96,699
Debt service	19,983		19,983
<u>Total expenditures</u>	<u>5,271,560</u>	<u>8,171</u>	<u>5,279,731</u>
<u>EXCESS OF REVENUES OVER</u>			
<u>EXPENDITURES</u>	269,785	6,602	276,387
<u>FUND BALANCES, beginning of year</u>	<u>(466,223)</u>	<u>926</u>	<u>(465,297)</u>
<u>FUND BALANCES, end of year</u>	<u>(196,438)</u>	<u>7,528</u>	<u>(188,910)</u>

The accompanying notes are an integral part of the financial statements.

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, 2004

Total net change in fund balances for the year ended June 30, 2004		\$276,387
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances	\$96,699	
Depreciation expense for the year ended June 30, 2004	(103,285)	(6,586)
Total change in net assets for the year ended June 30, 2004		<u>269,801</u>

The accompanying notes are an integral part of the financial statements.

ST. LANDRY PARISH SHERIFF  
 OPELOUSAS, LOUISIANA  
 STATEMENT OF FIDUCIARY NET ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2004

	<u>CIVIL FUND</u>	<u>BOND FUND</u>	<u>TAX COLLECTOR ACCOUNT</u>	<u>TAX COLLECTOR LICENSE ACCOUNT</u>	<u>PRISONERS' MONEY FUND</u>	<u>DRUG SEIZURE FUND</u>
<u>ASSETS</u>						
Cash	\$59,409	\$287,796	\$945,299	\$39,342	\$5,259	\$18,472
Due from others		1,558	8,387			
Due from General Fund		<u>6,849</u>				
Total assets	<u>59,409</u>	<u>296,203</u>	<u>953,686</u>	<u>39,342</u>	<u>5,259</u>	<u>18,472</u>
<u>LIABILITIES</u>						
Suits held in escrow	\$57,794					
Due to General Fund	1,615		\$32,972	\$5,875		
Cash bonds payable		\$116,350				
Due to governmental agencies and others		144,898	131,492	33,467		\$18,472
Partial court costs payable		15,485	789,222			
Taxes paid under protest					\$5,259	
Due to prisoners						
Criminal housing fee payable		<u>19,470</u>				
Total liabilities	<u>59,409</u>	<u>296,203</u>	<u>953,686</u>	<u>39,342</u>	<u>5,259</u>	<u>18,472</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

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 Police Jury. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury, is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

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

B. THE REPORTING ENTITY - Continued

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

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

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, 2004

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 Sheriff 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, 2004

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, 2004

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, 2004

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	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, 2004 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 and sick leave are forfeited at year-end, retirement or termination. Accordingly, no liability has been recorded at June 30, 2004.

NOTE (2) CHANGES IN ACCOUNTING PRINCIPLES

For the year ended June 30, 2004, the Sheriff has implemented GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Sheriff's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE (2) CHANGES IN ACCOUNTING PRINCIPLES - (Continued)

mode of presentation in previously issued financial statements. The Sheriff also implemented GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions, No. 37, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. At June 30, 2004, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

The implementation of GASB Statement No. 34 caused the opening fund balance at July 1, 2003 to be restated in terms of "net assets" as follows:

Total fund balances - Governmental Funds at July 1, 2003		\$(465,297)
Add: Cost of capital assets at July 1, 2003	\$1,016,399	
Less: Accumulated depreciation at July 1, 2003	<u>(621,121)</u>	<u>395,278</u>
Net assets at July 1, 2003		<u>(70,019)</u>

NOTE (3) 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, 2004, the carrying amount of the St. Landry Parish Sheriff's deposits was \$1,452,653, and the bank balance was \$2,230,566. Of the \$2,230,566, approximately \$927,741 was covered by FDIC insurance and approximately \$1,302,825 was covered by securities held by the pledging financial institution in the Sheriff's name. Cash on hand at June 30, 2004 was \$6,619.

NOTE (4) DUE FROM/TO OTHER FUNDS/ACCOUNTS

Individual balances due from/to other funds/accounts at June 30, 2004, are as follows:

<u>Funds/Accounts</u>	<u>Due From Other Funds/ Accounts</u>	<u>Due To Other Funds/ Accounts</u>
General Fund	\$40,461	\$6,849
Agency Funds		
Civil Fund		1,615
Bond Fund	6,849	
Tax Collector Account		32,971
License Account		5,875

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

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE (5) ACCOUNTS RECEIVABLE

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

	<u>2004</u>
State supplemental pay	\$12,900
Video poker	48,812
Grants	15,667
Federal excise tax refund	24,546
State prisoner feeding	45,116
Parish prisoner feeding	20,543
Racino	10,227
Telephone commissions	6,422
Litter abatement	2,900
Salaries - security	1,948
Election overpayment	<u>2,140</u>
	<u>191,221</u>

NOTE (6) CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended June 30, 2004, for the Sheriff are as follows:

	<u>Balance</u> <u>June 30, 2003</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30, 2004</u>
Governmental activities				
Land	\$98,500			\$98,500
Buildings	115,942			115,942
Equipment	801,957	\$96,699		898,656
<u>Total at historical cost</u>	<u>1,016,399</u>	<u>96,699</u>	<u>-0-</u>	<u>1,113,098</u>
Less accumulated depreciation				
Buildings	42,247	2,899		45,146
Equipment	578,874	100,386		679,260
<u>Total accumulated depreciation</u>	<u>621,121</u>	<u>103,285</u>	<u>-0-</u>	<u>724,406</u>
Governmental activities				
Capital assets, net	<u>395,278</u>	<u>(6,586)</u>	<u>-0-</u>	<u>388,692</u>

NOTE (7) DEFICIT FUND BALANCE

The General Fund had a deficit fund balance of \$196,438 as of June 30, 2004.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE (8) 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 (9) 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 (337) 362-3188.

Contributions to the System include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the state of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The rates for the current fiscal year were 9.25 percent for the employer's contribution and 9.8 percent for the employees' portion.

The St. Landry Parish Sheriff's employer contributions for the years ended June 30, 2004, 2003 and 2002 were \$183,327, \$151,579 and \$132,175, respectively. Employee contributions for the years ended June 30, 2004, 2003 and 2002 were \$193,055, \$189,657 and \$181,172, 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, 2004 was \$1,580. The Sheriff is reimbursed for these payments.

NOTE (10) 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.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE (11) 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, 2004, the total cost of providing health benefits for approximately 126 employees (active and retired) was \$752,536. The cost of providing health benefits for the retirees is not separable from the cost of providing benefits for the active employees.

NOTE (12) EXPENDITURES OF THE ST. LANDRY PARISH SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

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

NOTE (13) AMOUNTS PAID TO THE SHERIFF

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

NOTE (14) SUBSEQUENT EVENTS

The St. Landry Parish Sheriff received approval from the State Bond Commission on June 17, 2004 to incur debt and borrow an amount not to exceed \$450,000 to be repaid on or before June 30, 2005. On July 15, 2004, the Sheriff borrowed \$450,000 from American Bank with an interest rate of 5.5 percent and maturity date of March 31, 2005.

The General Fund has borrowed money from the Bond Fund in order to pay General Fund operating expenses. During the period July 1, 2003 through June 30, 2004, the General Fund borrowed from the Bond Fund an additional net amount of \$53,815. As of the report dated November 19, 2004, the Bond Fund was not yet reimbursed.

NOTE (15) CHANGES IN AGENCY NET ASSETS

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

	<u>Civil</u> <u>Fund</u>	<u>Bond</u> <u>Fund</u>	<u>Tax</u> <u>Collector</u> <u>Account</u>	<u>License</u> <u>Account</u>	<u>Prisoners</u> <u>Money</u> <u>Fund</u>	<u>Drug</u> <u>Seizure</u> <u>Fund</u>
Balance at						
June 30, 2003	\$57,357	\$218,404	\$761,586	\$11,643	\$4,446	\$19,697
Additions	1,553,361	2,702,193	24,241,226	358,367	109,395	156
Reductions	(1,551,309)	(2,624,394)	(24,049,126)	(330,668)	(108,582)	(1,381)
Balance at						
June 30, 2004	<u>59,409</u>	<u>296,203</u>	<u>953,686</u>	<u>39,342</u>	<u>5,259</u>	<u>18,472</u>

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, 2004

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Taxes	\$1,210,148	\$2,107,148	\$2,198,615	\$91,467
Intergovernmental	894,735	898,358	957,639	59,281
Charges for services	2,154,407	1,964,285	1,980,249	15,964
Miscellaneous	230,447	364,500	404,842	40,342
Total revenues	<u>4,489,737</u>	<u>5,334,291</u>	<u>5,541,345</u>	<u>207,054</u>
<u>EXPENDITURES</u>				
Current operating	4,421,218	4,776,400	5,154,878	(378,478)
Capital outlay	19,500	68,500	96,699	(28,199)
Debt service	18,450	20,000	19,983	17
Total expenditures	<u>4,459,168</u>	<u>4,864,900</u>	<u>5,271,560</u>	<u>(406,660)</u>
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>	<u>30,569</u>	<u>469,391</u>	269,785	<u>(199,606)</u>
<u>EXPENDITURES</u>				
<u>FUND BALANCE, beginning of year</u>			<u>(466,223)</u>	
<u>FUND BALANCE, end of year</u>			<u>(196,438)</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 SHEET  
JUNE 30, 2004

	<u>2004</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$96,469
Accounts receivable	191,221
Due from other funds	<u>40,461</u>
<u>Total assets</u>	<u>328,151</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$449,356
Payroll withholdings and payable	68,384
Due to other funds	<u>6,849</u>
<u>Total liabilities</u>	<u>524,589</u>
<u>FUND BALANCE</u>	
Unreserved and undesignated	(196,438)
<u>Total liabilities and fund balance</u>	<u>328,151</u>

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

	<u>2004</u>
<u>REVENUES</u>	
Taxes	
Ad valorem taxes	\$1,300,457
Sales taxes	898,158
<u>Total taxes</u>	<u>2,198,615</u>
Intergovernmental	
Salary reimbursement	102,522
State revenue sharing	260,807
State supplemental pay	170,875
Grants	163,324
LOC salary and mileage	277,440
Federal forfeited revenue	<u>(17,329)</u>
<u>Total intergovernmental</u>	<u>957,639</u>
Charges for services	
Commissions earned on	
Civil and criminal fees	245,908
Fines	75,212
Licenses	53,708
Video poker	391,677
Racino	74,432
Bail bonds	33,491
Court attendance	16,100
Court cost	236,557
Administration fees	20,048
DWI testing fees	5,432
Prisoners	
Feeding and maintenance	785,769
Transportation	19,518
Social security fee	5,000
Special deputy insurance reimbursement	<u>17,397</u>
<u>Total charges for services</u>	<u>1,980,249</u>
Miscellaneous	
Tax costs and notices	195,670
Interest	6,533
Concession	70,258
Sale of equipment and automobiles	
Donations	1,960
Telephone commissions	53,177
Federal excise tax refunds	24,546
Miscellaneous	15,458
Insurance reimbursements	<u>37,240</u>
<u>Total miscellaneous</u>	<u>404,842</u>
<u>Total revenues</u>	<u>5,541,345</u>

Continued on next page.

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

<u>EXPENDITURES</u>	<u>2004</u>
Current operating	
Personal services and benefits	
Deputies' salaries	\$2,475,627
Sheriff's salary	109,404
Sheriff's allowance	12,402
Retirement contributions	184,907
Payroll taxes	46,366
Materials and supplies	
Uniforms	24,051
Office expense	75,496
Postage	85,944
Printing	16,436
Deputy supplies	13,833
Operating services	
Auto liability insurance	91,823
Deputy liability insurance	201,863
Hospitalization	752,536
Miscellaneous insurance	3,667
Auto fuel and oil	201,968
Equipment repair and maintenance	176,028
Training of personnel	7,375
Telephone	76,553
Radio maintenance	5,242
Prisoner feeding	151,615
Prisoner transportation	2,538
Concession	60,873
Criminal investigation	33,002
Professional fees	55,526
Deputy physicals	6,810
Official publications	33,254
Copier rental and expense	10,344
Computer operations and maintenance	27,351
Utilities	17,142
Prisoner medical	23,931
Dues and subscriptions	11,923
Canine	1,246
TRIAD	12,756
DARE expenses	12,393
Unemployment	8,089
Service station maintenance	13,144
Violence prevention task force	2,007
Emergency assistance expense	132
Building maintenance	4,986
Advertising	1,321
Liability expense	20,809
Tax election expense	75,145
Service station supplies	3,532
Miscellaneous	3,488
<u>Total current operating</u>	<u>5,154,878</u>

Continued on next page.

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

	<u>2004</u>
Capital outlay	
Automobiles	\$33,599
Deputy and office equipment	63,100
<u>Total capital outlay</u>	<u>96,699</u>
Debt service	
Interest on loan	19,983
<u>Total debt service</u>	<u>19,983</u>
<u>Total expenditures</u>	<u>5,271,560</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	269,785
<u>FUND BALANCE, beginning of year</u>	<u>(466,223)</u>
<u>FUND BALANCE, end of year</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, 2004

<u>REVENUES</u>	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>Taxes</u>				
Ad valorem taxes	\$1,210,148	\$1,210,148	\$1,300,457	\$90,309
Sales taxes		897,000	898,158	1,158
<u>Total taxes</u>	<u>1,210,148</u>	<u>2,107,148</u>	<u>2,198,615</u>	<u>91,467</u>
<u>Intergovernmental</u>				
Salary reimbursement	72,877	75,000	102,522	27,522
State revenue sharing	260,084	260,084	260,807	723
State supplemental pay	160,000	160,000	170,875	10,875
Grants	100,000	100,000	163,324	63,324
LOC salary and mileage	296,774	296,774	277,440	(19,334)
Federal forfeited revenue	5,000	6,500	(17,329)	(23,829)
<u>Total intergovernmental</u>	<u>894,735</u>	<u>898,358</u>	<u>957,639</u>	<u>59,281</u>
<u>Charges for services</u>				
<u>Commissions earned on</u>				
Civil and criminal fees	300,000	300,000	245,908	(54,092)
Fines	134,924	100,000	75,212	(24,788)
Licenses	44,657	45,000	53,708	8,708
Video poker	399,309	410,000	391,677	(18,323)
Racino	80,000		74,432	74,432
Bail bonds	24,233	30,000	33,491	3,491
Court attendance	13,500	13,500	16,100	2,600
Court cost	274,981	210,000	236,557	26,557
Administrative fees	29,948	23,000	20,048	(2,952)
DWI testing fees	3,046	4,000	5,432	1,432
<u>Prisoners</u>				
Feeding and maintenance	820,591	800,000	785,769	(14,231)
Transportation	10,433	10,000	19,518	9,518
Social security fee	5,400	5,400	5,000	(400)
Special deputy insurance reimbursement	13,385	13,385	17,397	4,012
<u>Total charges for services</u>	<u>2,154,407</u>	<u>1,964,285</u>	<u>1,980,249</u>	<u>15,964</u>
<u>Miscellaneous</u>				
Tax costs and notices	12,211	140,000	195,670	55,670
Interest	11,564	3,500	6,533	3,033
Concession	80,544	80,000	70,258	(9,742)
Sale of equipment and automobiles	7,233	5,000		(5,000)
Donations	2,500	8,500	1,960	(6,540)
Telephone commissions	42,830	56,000	53,177	(2,823)
Federal excise tax refunds	22,000	25,000	24,546	(454)
Miscellaneous	51,565	46,500	15,458	(31,042)
Insurance reimbursements			37,240	37,240
<u>Total miscellaneous</u>	<u>230,447</u>	<u>364,500</u>	<u>404,842</u>	<u>40,342</u>
<u>Total revenues</u>	<u>4,489,737</u>	<u>5,334,291</u>	<u>5,541,345</u>	<u>207,054</u>

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
GENERAL FUND  
DETAILED SCHEDULE OF EXPENDITURES - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004

	<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	\$2,415,086	\$2,315,000	\$2,475,627	\$(160,627)
Sheriff's salary	77,000	109,000	109,404	(404)
Sheriff's allowance	7,700	10,900	12,402	(1,502)
Retirement contributions	133,431	184,000	184,907	(907)
Payroll taxes	44,394	48,000	46,366	1,634
Materials and supplies				
Uniforms	16,415	17,000	24,051	(7,051)
Office expense	20,000	42,000	75,496	(33,496)
Postage	70,000	70,000	85,944	(15,944)
Printing	23,438	12,000	16,436	(4,436)
Deputy supplies	26,284	20,000	13,833	6,167
Operating services				
Auto liability insurance	54,000	64,000	91,823	(27,823)
Deputy liability insurance	180,000	137,000	201,863	(64,863)
Hospitalization	509,213	1,000,000	752,536	247,464
Miscellaneous insurance	446	2,000	3,667	(1,667)
Auto fuel and oil	160,000	200,000	201,968	(1,968)
Equipment repair and maintenance	153,770	120,000	176,028	(56,028)
Training of personnel	10,000	2,500	7,375	(4,875)
Telephone	51,151	62,000	76,553	(14,553)
Radio maintenance	10,542	5,000	5,242	(242)
Prisoner feeding	145,429	175,000	151,615	23,385
Prisoner transportation	1,000	3,000	2,538	462
Concession	78,064	10,000	60,873	(50,873)
Criminal investigation	8,000	5,000	33,002	(28,002)
Professional fees	60,000	50,000	55,526	(5,526)
Deputy physicals	7,000	4,500	6,810	(2,310)
Official publications	15,000	6,500	33,254	(26,754)
Copier rental and expense	11,000	8,200	10,344	(2,144)
Computer operations and maintenance	20,000		27,351	(27,351)
Utilities	17,000	17,000	17,142	(142)
Prisoner medical	40,000	20,000	23,931	(3,931)
Dues and subscriptions	5,000	12,000	11,923	77
Canine	1,300	1,400	1,246	154
TRIAD	7,000	12,000	12,756	(756)
DARE expenses	15,000	10,000	12,393	(2,393)
Unemployment	2,500	5,000	8,089	(3,089)
Service station maintenance	3,900	1,500	13,144	(11,644)
Marine division	500	200		200
Court fees		500		500
Violence prevention task force	1,000	2,000	2,007	(7)
Emergency assistance expense		1,200	132	1,068

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, 2004

	<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	\$4,000	\$9,000	\$4,986	\$4,014
Advertising			1,321	(1,321)
Liability expense			20,809	(20,809)
Tax election expense			75,145	(75,145)
Service station supplies			3,532	(3,532)
Miscellaneous	15,655	2,000	3,488	(1,488)
<u>Total current operating</u>	<u>4,421,218</u>	<u>4,776,400</u>	<u>5,154,878</u>	<u>(378,478)</u>
Capital outlay				
Automobiles	15,000	40,000	33,599	6,401
Deputy and office equipment	2,500	28,500	63,100	(34,600)
Building	2,000			
<u>Total capital outlay</u>	<u>19,500</u>	<u>68,500</u>	<u>96,699</u>	<u>(28,199)</u>
Debt service				
Interest on loan	18,450	20,000	19,983	17
<u>Total debt service</u>	<u>18,450</u>	<u>20,000</u>	<u>19,983</u>	<u>17</u>
<u>Total expenditures</u>	<u>4,459,168</u>	<u>4,864,900</u>	<u>5,271,560</u>	<u>(406,660)</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
 REPORTING 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, 2004, which collectively comprise the Sheriff's financial statements and have issued our report thereon dated November 19, 2004. 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.

Compliance

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 grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying Schedule of Current Year Findings as Items 2004-1 and 2004-2.

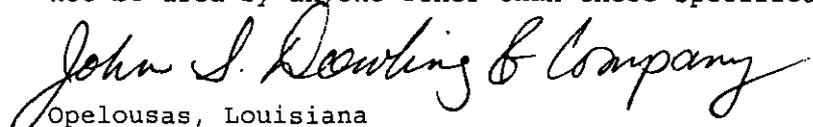
Internal Control Over Financial Reporting

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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the St. Landry Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Current Year Findings as Item 2004-3.

Sheriff Howard Zerangue  
St. Landry Parish  
Opelousas, Louisiana  
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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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described in Current Year Finding 2004-3 to be a material weakness.

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.

  
Opelousas, Louisiana  
November 19, 2004

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
SCHEDULE OF CURRENT YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2004

Compliance Material to the Financial Statements

2004 - 1 Budget Amendment

Condition: Actual expenditures exceeded budgeted expenditures by over 5 percent in the General Fund.

Criteria: LA RS 39:1309 states that a budget shall be amended when actual expenditures exceed budgeted expenditures by 5 percent or more.

Cause: Amended budgets were prepared, however, lack of adequate and timely financial information caused the budgeted expenditures to be understated.

Effect: Actual expenditures exceeded budgeted expenditures in the General Fund by \$406,660 which is a variance of 8.36 percent.

Management's Response: The St. Landry Parish Sheriff's Department has recently hired a bookkeeper/supervisor to manage all phases of monthly and yearly bookkeeping, accounts payable/receivable, and preparing financial statements.

2004 - 2 Borrowing from Agency Funds

Condition: The General Fund has borrowed money from one of the Agency Funds and has a net balance due of \$53,815 as of June 30, 2004.

Criteria: Agency Funds are used to account for assets held by the Sheriff in a trustee capacity or as an agent for individuals and/or other governments.

Cause: The General Fund needed money in order to pay operating expenses.

Effect: The General Fund has borrowed money being held in Agency Funds that is due to individuals and/or other governments.

Management's Response: The St. Landry Parish Sheriff's Department successfully passed a 3/4 cent sales tax on January 17, 2004, which will generate about 5.2 million dollars a year. The tax became effective April 1, 2004. With the revenue generated from the sales tax the borrowed money will be paid back.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
SCHEDULE OF CURRENT YEAR FINDINGS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

Internal Control Over Financial Reporting

2004 - 3 Accurate Accounting of Financial Position

Condition: An accurate accounting of the Sheriff's financial position is not being made on a timely basis.

Criteria: In order to properly monitor the Sheriff's financial position, an accurate accounting needs to be made timely.

Cause: Accounting records were not reconciled on a timely basis.

Effect: Errors and misclassifications were not discovered and corrected on a timely basis.

Management's Response: The St. Landry Parish Sheriff's Department has hired a bookkeeper/supervisor to manage the financial operations. Financial statements will be prepared timely in the current fiscal year.

ST. LANDRY PARISH SHERIFF  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2004

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

Compliance

2003 - 1 Budget Amendment

Unresolved

2003 - 2 Borrowing from Agency Funds

Partially resolved

Internal Control

2003 - 3 Monthly Financial Statements

Partially resolved

SECTION II - MANAGEMENT LETTER

None