

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Financial Report

Year Ended June 30, 1997

Kolder, Champagne,
Slaven & Rainey,
LLC

Certified Public Accountants

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA

P. Troy Courville, CPA
Douglas C. Burke, CPA
Susan M. Champagne, CPA
Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA

P. O. Box 82329
Lafayette, LA 70598
234 Rue Beauregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

P. O. Box 250
Breux Bridge, LA 70517
113 East Bridge Street
Breux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

P. O. Box 588
Ville Platte, LA 70586
408 W. Cotton Street
Ville Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

INDEPENDENT AUDITOR'S REPORT

The Honorable Bill Belt
Avoyelles Parish Sheriff
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the Avoyelles Parish Sheriff, as of and for the year then ended June 30, 1997. These general purpose financial statements are the responsibility of the Avoyelles Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Avoyelles Parish Sheriff, as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 3, 1997 on our consideration of the Avoyelles Parish Sheriff's internal control over financial reporting and our test of compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the

general purpose financial statements of the Avoyelles Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Avoyelles Parish Sheriff.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
October 3, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1997

	Governmental Fund Types			Fiduciary Fund Type Agency Funds	Account Groups			Totals (Memorandum Only)	
	General	Special Revenue	Debt Service		Capital Projects	General Fixed Assets	Long-Term Debt		1997
Cash and interest-bearing deposits	\$ 93,310	\$ 358	\$ 177,707	\$ 1,295	\$ 508,931	\$ -	\$ -	\$ 599,955	
Receivables:									
Due from other funds	159	-	27,004	12,692	1,061	-	-	116,644	
Due from other governmental agencies	1,041,502	81,644	-	-	-	-	-	1,123,146	
Other	-	8,668	-	-	-	-	-	9,232	
Inventory	20,116	-	-	-	-	-	-	20,116	
Other assets	50	-	-	-	-	-	-	50	
Land	-	-	-	-	-	-	-	174,400	
Building	-	-	-	-	-	-	-	5,437,019	
Furniture, equipment and vehicles	-	-	-	-	-	-	-	3,069,091	
Amount available in debt service fund	-	-	-	-	-	-	-	204,711	
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-	-	1,902,387	
Total assets and other debits	\$ 1,155,137	\$ 90,670	\$ 204,711	\$ 13,987	\$ 509,992	\$ 2,107,098	\$ 8,680,510	\$ 12,841,920	

(continued)

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)
June 30, 1997

	Governmental Fund Types			Fiduciary Fund Type Agency Funds	Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Debt Service Capital Projects		General Fixed Assets	Long-Term Debt	1997	
LIABILITIES AND FUND EQUITY								
Liabilities:								
Cash overdraft	\$ 297,582	\$57,794	\$ -	\$ -	\$ -	\$ -	\$ 355,376	\$ 265,898
Accounts payable	550,936	15,448	13,987	-	-	-	580,371	873,372
Due to other funds	32,970	7,787	-	159	-	-	40,916	116,644
Due to prisoners	-	-	-	49,118	-	-	49,118	22,253
Notes payable	187,856	-	-	-	-	-	187,856	362,866
Interest payable	978	-	-	-	-	-	978	13,970
Other liabilities	74,330	-	-	-	-	-	74,330	76,000
Due to taxing bodies and others	-	-	-	460,715	-	-	460,715	378,527
Long-term debt -								
Notes payable	-	-	-	-	-	-	-	146,690
Capital lease payable	-	-	-	-	-	-	-	83,380
Certificates of indebtedness	-	-	-	-	-	-	-	690,000
Sales tax bonds	-	-	-	-	-	-	-	1,505,000
Total liabilities	1,144,652	81,029	13,987	509,992	2,107,098	1,425,000	3,856,758	4,534,600
Fund equity (deficit):								
Investment in general fixed assets	-	-	-	-	-	-	-	8,542,688
Fund balance -								
Reserved for inventory	20,116	-	-	-	-	-	20,116	18,762
Reserved for debt service	-	-	204,711	-	-	-	204,711	198,672
Unreserved, designated	-	-	-	-	-	-	-	2,465
Unreserved, undesignated	(9,631)	9,641	-	-	-	-	10	(455,267)
Total fund equity	10,485	9,641	204,711	-	8,680,510	8,905,347	8,307,320	8,307,320
Total liabilities and fund equity	\$1,155,137	\$90,670	\$204,711	\$509,992	\$8,680,510	\$2,107,098	\$12,762,105	\$12,841,920

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 1997

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	Totals	
					<u>(Memorandum Only)</u>	
					<u>1997</u>	<u>1996</u>
Revenues:						
Ad valorem taxes	\$ 372,981	\$ -	\$ -	\$ -	\$ 372,981	\$ 336,511
Sales tax	-	1,036,920	165,021	-	1,201,941	1,148,363
Intergovernmental revenues -						
Federal grants	97,093	-	-	-	97,093	57,568
State grants -						
State revenue sharing (net)	122,835	-	-	-	122,835	119,226
State supplemental pay	136,760	-	-	-	136,760	121,609
Other	14,707	-	-	-	14,707	13,872
Fees, charges, and commissions for services -						
Civil and criminal	204,030	-	-	-	204,030	208,967
Court attendance	8,200	-	-	-	8,200	8,200
Feeding and keeping prisoners	9,645,671	-	-	-	9,645,671	8,791,105
Miscellaneous -						
Indian affairs	505,536	-	-	-	505,536	265,859
Interest income	3,160	-	6,039	-	9,199	6,852
Other	168,221	24,272	-	-	192,493	179,985
Total revenues	<u>11,279,194</u>	<u>1,061,192</u>	<u>171,060</u>	<u>-</u>	<u>12,511,446</u>	<u>11,258,117</u>
Expenditures:						
Public safety -						
Current:						
Personal services and related benefits	6,327,278	339,458	-	-	6,666,736	6,224,689
Operating services	1,016,737	30,565	-	-	1,047,302	1,082,388
Operations and maintenance	3,022,916	568,251	-	187	3,591,354	3,250,533
Appropriation to Avoyelles Parish Police Jury	8,200	-	-	-	8,200	8,200
Debt service	264,237	72,000	165,021	-	501,258	524,836
Capital outlay	146,282	22,620	-	67,489	236,391	386,906
Total expenditures	<u>10,785,650</u>	<u>1,032,894</u>	<u>165,021</u>	<u>67,676</u>	<u>12,051,241</u>	<u>11,477,552</u>
Excess (deficiency) of revenues over expenditures	<u>493,544</u>	<u>28,298</u>	<u>6,039</u>	<u>(67,676)</u>	<u>460,205</u>	<u>(219,435)</u>
Other financing sources (uses):						
Proceeds from capital leases	-	-	-	-	-	94,410
Operating transfers in	-	50,000	-	65,211	115,211	146,034
Operating transfers out	(115,211)	-	-	-	(115,211)	(146,034)
Total other financing sources (uses)	<u>(115,211)</u>	<u>50,000</u>	<u>-</u>	<u>65,211</u>	<u>-</u>	<u>94,410</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	378,333	78,298	6,039	(2,465)	460,205	(125,025)
Fund balances (deficit), beginning	<u>(367,848)</u>	<u>(68,657)</u>	<u>198,672</u>	<u>2,465</u>	<u>(235,368)</u>	<u>(110,343)</u>
Fund balances (deficit), ending	\$ 10,485	\$ 9,641	\$204,711	\$ -	\$ 224,837	\$ (235,368)
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Certain Governmental Fund Types - General and Special Revenue Funds
Year Ended June 30, 1997

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 377,800	\$ 372,981	\$ (4,819)	\$ -	\$ -	\$ -
Sales tax	-	-	-	1,032,500	1,036,920	4,420
Intergovernmental revenues						
Federal grants	77,000	97,093	20,093	-	-	-
State grants -						
State revenue sharing (net)	122,835	122,835	-	-	-	-
State supplemental pay	127,000	136,760	9,760	-	-	-
Other	15,000	14,707	(293)	-	-	-
Fees, charges, and commissions for services -						
Civil and criminal	202,500	204,030	1,530	-	-	-
Court attendance	8,200	8,200	-	-	-	-
Feeding and keeping prisoners	9,610,000	9,645,671	35,671	-	-	-
Miscellaneous -						
Indian affairs	500,000	505,536	5,536	-	-	-
Interest income	3,000	3,160	160	-	-	-
Other	156,072	168,221	12,149	20,000	24,272	4,272
Total revenues	<u>11,199,407</u>	<u>11,279,194</u>	<u>79,787</u>	<u>1,052,500</u>	<u>1,061,192</u>	<u>8,692</u>
Expenditures:						
Public safety -						
Current:						
Personal services and related benefits	6,305,082	6,327,278	(22,196)	318,600	339,458	(20,858)
Operating services	1,020,000	1,016,737	3,263	30,000	30,565	(565)
Operations and maintenance	3,022,751	3,022,916	(165)	566,510	568,251	(1,741)
Appropriation to Avoyelles Parish Police Jury	8,200	8,200	-	-	-	-
Debt service	247,000	264,237	(17,237)	72,000	72,000	-
Capital outlay	144,800	146,282	(1,482)	22,815	22,620	195
Total expenditures	<u>10,747,833</u>	<u>10,785,650</u>	<u>(37,817)</u>	<u>1,009,925</u>	<u>1,032,894</u>	<u>(22,969)</u>
Excess of revenues over expenditures	<u>451,574</u>	<u>493,544</u>	<u>41,970</u>	<u>42,575</u>	<u>28,298</u>	<u>(14,277)</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	30,000	50,000	20,000
Operating transfers out	(60,000)	(115,211)	(55,211)	-	-	-
Total other financing sources (uses)	<u>(60,000)</u>	<u>(115,211)</u>	<u>(55,211)</u>	<u>30,000</u>	<u>50,000</u>	<u>20,000</u>
Excess of revenues and other sources over expenditures and other uses	391,574	378,333	(13,241)	72,575	78,298	5,723
Fund (deficits), beginning	<u>(367,848)</u>	<u>(367,848)</u>	<u>-</u>	<u>(68,657)</u>	<u>(68,657)</u>	<u>-</u>
Fund balances, ending	<u>\$ 23,726</u>	<u>\$ 10,485</u>	<u>\$(13,241)</u>	<u>\$ 3,918</u>	<u>\$ 9,641</u>	<u>\$ 5,723</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Avoyelles Parish Sheriff (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, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

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

The accounting and reporting policies of the Avoyelles Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, 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. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Avoyelles Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the Sheriff are organized 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. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classification and a description of each existing fund type follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use and balances of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Sheriff's governmental fund types:

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 sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance. General operating expenditures are paid from this fund.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of a one-half percent sales and use tax that is legally restricted to expenditures for specific purposes.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Debt Service Fund

The Debt Service Fund accounts for the servicing of the public improvement sales tax bonds (general long-term debt).

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for, and the payment of costs related to, the acquisition, construction, or renovation of major capital facilities.

Fiduciary Fund Type

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these 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 and do not involve the measurement of results of operations.

C. General Fixed Assets and Long-Term Obligations

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities directly associated with and expected to be paid from the General Fund are accounted for in the General Fund. All other long-term liabilities are accounted for in the general long-term debt account group.

The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

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 accompanying general purpose 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 governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales taxes are considered as "measurable" when in the hands of the sales tax collector and are recognized as revenue at that time.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general and special revenue fund and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budgets are published and the public is notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budgets at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budgets, the budgets are legally adopted prior to the commencement of the fiscal year for which the budgets are being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

H. Vacation and Sick Leave

Each employee of the Sheriff's office is granted 10 days of vacation leave and 6 days of sick leave each year after one year of service. Neither vacation nor sick leave may be accumulated.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1997, which require disclosure to conform with generally accepted accounting principles.

I. Inventory

Inventory in the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

J. Fund Equity

1. Reserves

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

2. Designated Fund Balances

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

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

K. Grant Revenue

In general, grants received by the Sheriff are reimbursable type grants, and revenues are recognized as earned only when the expenditures to be reimbursed have been incurred.

L. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

M. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

N. Total Columns on Combined Statements - Overview

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

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

and national banks having principal offices in Louisiana. At June 30, 1997, the Sheriff has cash and interest-bearing deposits (book balances net of overdrafts) totaling \$426,225 as follows:

Demand deposits	\$ 62,120
Interest-bearing deposits	632,829
Cash on hand	<u>86,652</u>
Total cash and interest-bearing deposits	781,601
 Less: Overdrafts	 <u>(355,376)</u>
Net	 \$ 426,225 =====

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. 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. Deposit balances (bank balances) at June 30, 1997, are secured as follows:

Bank balances	\$1,080,269 =====
Federal deposit insurance	\$ 200,000
Pledged securities (category 3)	<u>1,243,040</u>
Total federal insurance and pledged securities	\$1,443,040 =====
Excess of federal insurance and pledged securities over bank balances	 \$ 362,771 =====

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 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.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Avoyelles Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1997, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 6.41 mills on property with assessed valuations totaling \$55,763,770.

Total law enforcement taxes levied during 1997 were \$357,446. There were \$-0- taxes receivable in the General Fund at June 30, 1997.

(4) Interfund Receivables/Payables

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 159	\$32,970
Special revenue fund:		
Sales tax fund	-	7,787
Debt service fund	27,004	-
Capital projects fund	12,692	-
Agency funds:		
Bond fund	-	9
Fines and cost fund	-	94
12th Judicial court fines fund	-	56
Federal inmate fund	<u>1,061</u>	<u>-</u>
	\$40,916	\$40,916
	=====	=====

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(5) Due From Other Governmental Agencies

Amounts due from other governmental agencies totaling \$1,123,146 at June 30, 1997, consisted of the following:

	<u>General Fund</u>	<u>Sales Tax Fund</u>
Department of Public Safety and Corrections	\$ 441,924	\$ -
U. S. Immigration and Naturalization	383,793	-
Department of Treasury	18,616	-
Avoyelles Parish Police Jury	148,224	-
Avoyelles Parish School Board	-	81,664
Various parishes and cities	23,134	-
Other	<u>25,811</u>	<u>-</u>
	\$1,041,502	\$81,644
	=====	=====

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings</u>	<u>Furniture, Equipment and Vehicles</u>	<u>Total General Fixed Assets</u>
Balance, June 30, 1996	\$174,400	\$5,369,529	\$2,998,759	\$8,542,688
Additions	-	67,490	168,901	236,391
Reductions	<u>-</u>	<u>-</u>	<u>98,569</u>	<u>98,569</u>
Balance, June 30, 1997	\$174,400	\$5,437,019	\$3,069,091	\$8,680,510
	=====	=====	=====	=====

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(7) Dedication of Proceeds and Flow of Funds - Sales and Use Tax

Proceeds of the one-half cent sales and use tax (1997 collections \$1,036,920; 1996 \$1,148,363 approved by voters on November 19, 1992 and levied by the Sheriff beginning January 1, 1993 are dedicated to the following purposes:

Establishing, acquiring, constructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and other services for the benefit of the residents of the Parish.

Each month there will be set aside into a "Bond and Interest Sinking Fund", also called the "Sinking Fund", an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding bonds. Such transfers must be made on or before the 20th day of each month to assure the prompt payment of principal and interest as they become due and may be used only for such payments.

During the year ended June 30, 1997, the Sheriff violated the "Sinking Fund" requirement when he failed to make the monthly deposits on or before the 20th day of the month.

At June 30, 1997, \$81,644 of sales tax receivable is reflected on the 1997 Sales Tax Fund's balance sheet.

(8) Retirement Commitments

All employees are members of one of the following retirement systems:

Federal Social Security System
Louisiana Sheriffs' Pension and Relief Fund

Pertinent information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65% contributed by the Sheriff; 7.65% by the employee). The Sheriff's contribution during the year ended June 30, 1997, amounted to \$237,327.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

B. Louisiana Sheriffs' Pension and Relief Fund

Plan Description-

The Avoyelles Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy-

Plan members are required to contribute 8.7% of their annual covered salary and the Avoyelles Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% of annual covered payroll. The contribution requirements of plan members and the Avoyelles Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Avoyelles Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1997, 1996, and 1994 were \$218,184, \$193,336 and \$139,314 respectively.

(9) Postretirement Health Care Insurance Benefits

The Sheriff provides certain health care insurance benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company where the monthly premium is paid by the Sheriff. The cost of providing retiree's health care insurance benefits are recognized as expenses when the monthly premiums are paid and as revenue when reimbursement is received from the retiree. For the year ended June 30, 1997 the amount of retiree benefits totaled \$13,990.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(10) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Fines and Costs Fund</u>
Balances, June 30, 1996	\$ 2,962	\$2,533	\$ 31,178
Additions	337,457	5,700	157,889
Reductions	<u>338,409</u>	<u>5,492</u>	<u>137,499</u>
Balances, June 30, 1997	\$ 2,010 =====	\$2,741 =====	\$ 51,568 =====

	<u>12th Judicial Court Fines Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>
Balances, June 30, 1996	\$ 894	\$ 341,099	\$ 24,031
Additions	368,795	4,949,260	726,504
Reductions	<u>369,070</u>	<u>4,886,423</u>	<u>701,417</u>
Balances, June 30, 1997	\$ 619 =====	\$ 403,936 =====	\$ 49,118 =====

(11) Notes Payable

At June 30, 1997, notes payable of the General Fund consisted of the following:

Note payable to bank; due October 30, 1997; bearing interest at 10.50 percent; secured by assignment of receivables.	\$145,351
Note payable to bank; due October 25, 1997; bearing interest at 10.75 percent; secured by assignment of receivables.	<u>42,505</u>
	\$187,856 =====

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(12) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1997:

	<u>Balance</u> <u>06/30/96</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>06/30/97</u>
Notes payable	\$ 146,690	\$ -	\$ 63,751	\$ 82,939
Capital lease payable	83,380	-	54,221	29,159
Certificates of indebtedness	690,000	-	120,000	570,000
Public improvement sales tax bonds	<u>1,505,000</u>	<u>-</u>	<u>80,000</u>	<u>1,425,000</u>
Total	\$2,425,070 =====	\$ - =====	\$317,972 =====	\$2,107,098 =====

Long-term debt outstanding at June 30, 1997 is comprised of the following:

Note payable to Acadian Ambulance; due in monthly installments of \$6,000 including interest at 7.0 percent; final payment due September 1998. \$ 82,939

Capital lease payable to Ford Motor Credit Company; bearing interest of 5.80 percent; payable in 24 monthly installments of \$4,156; final payment due March 1, 1998. 29,159

\$1,200,000 Certificates of Indebtedness dated March 1, 1991; due in annual installments of \$130,000 to \$155,000 through March 1, 2001; interest at 5.40 to 6.35 percent; secured by an irrevocable pledge and dedication of funds derived from a parishwide special tax of 6.41 mills. 570,000

\$1,650,000 Public Improvement Sales Tax Bonds, Series 1994; principal due in annual installments of \$185,000 to

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

\$160,000 through May 1, 2009; interest due semi-annually at 5.12 to 10.0 percent, secured by an irrevocable pledge and dedication of one-half percent sales tax. 1,425,000

Total general long-term debt \$2,107,098
=====

The annual requirements to retire all general long-term debt as of June 30, 1997, including interest payments of \$668,987 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
1998	\$ 312,518	\$116,860	\$ 429,378
1999	244,580	100,392	344,972
2000	240,000	87,334	327,334
2001	255,000	76,001	331,001
2002	105,000	58,875	163,875
2003-2007	640,000	201,945	841,945
2008-2009	<u>310,000</u>	<u>27,580</u>	<u>337,580</u>
	\$2,107,098	\$668,987	\$2,776,085
	=====	=====	=====

(13) Leases

Capital Lease -

The Sheriff records assets acquired through capital leases as an asset and an obligation in the general long-term debt account group. The Sheriff is obligated under one capital lease entered into on February 21, 1996 for the purchase of automobiles. Future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1997, is as follows:

	<u>Automobiles</u>
Fiscal year:	
1998	\$29,734
Less: Amount representing interest	<u>575</u>
Present value of net minimum lease payments	\$29,159 =====

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Operating Leases -

The Sheriff entered into three annual operating lease agreements with the Avoyelles Parish School Board for the leasing of buildings to be operated as jail facilities. Each lease requires payments of \$1,500 per month. The Sheriff's operations and maintenance expenditures reflects \$54,000 for jail leases. At June 30, 1997, \$74,330 is owed to Avoyelles Parish School Board for monthly lease payments.

(14) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1997, include \$239,496 of taxes paid under protest plus interest earned to date of \$27,207 on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(15) Litigation and Claims

At June 30, 1997, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

The Sheriff has filed a claim against Appleton Prison Corporation for reimbursement of \$71,426 for medical expenses owed as a result of treatment for Puerto Rican prisoners housed in the Avoyelles Parish Jail System. Although it is the opinion of the Sheriff and his legal counsel that a favorable result is expected from this action, this claim is not reflected in the general purpose financial statements at June 30, 1997 because it is not collectible within the current period or soon enough thereafter to pay liabilities of the current period.

(16) Commitment

On March 24, 1993, the Sheriff entered into a contract with Acadian Ambulance Service, Inc. for the operation of an ambulance service in Avoyelles Parish for a period of five years from January 1, 1993 through December 31, 1997. The contract may be terminated with or without cause by either party 90 days after notice to the other party. The contract requires monthly payments of \$27,000 each, beginning March 24, 1993. The operations and maintenance expenditures of the 1994 Sales Tax Fund reflects \$324,000 for ambulance service for the year ended June 30, 1997.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(17) Intergovernmental Agreement

The Sheriff entered into an intergovernmental agreement dated June 30, 1989 with the Avoyelles Parish Police Jury which stipulates that the Police Jury is liable for expenses of parish prisoners in the event that the Sheriff provides adequate documentation representing that the revenues generated from state and/or federal prisoners is not sufficient to cover the expenses of maintaining parish prisoners. As of June 30, 1997, the Sheriff has billed the Police Jury \$201,100 for which payment has not been made and is not reflected in the general purpose financial statements. As of the report date, the Police Jury has not determined whether the information provided by the Sheriff is sufficient to pay the \$201,100.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and interest-bearing deposits	\$ 93,310	\$ 25,558
Receivables:		
Due from other funds	159	87,771
Due from other governmental agencies	1,041,502	1,055,993
Inventory	20,116	18,762
Other assets	<u>50</u>	<u>50</u>
 Total assets	 \$1,155,137	 \$1,188,134
	=====	=====
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$ 297,582	\$ 233,282
Accounts payable	550,936	852,995
Due to other funds	32,970	16,869
Notes payable	187,856	362,866
Interest payable	978	13,970
Other liabilities	<u>74,330</u>	<u>76,000</u>
Total liabilities	<u>1,144,652</u>	<u>1,555,982</u>
Fund balance (deficit):		
Reserved for inventory	20,116	18,762
Unreserved, undesignated	<u>(9,631)</u>	<u>(386,610)</u>
Total fund balance (deficit)	<u>10,485</u>	<u>(367,848)</u>
 Total liabilities and fund balance	 \$1,155,137	 \$1,188,134
	=====	=====

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund
Year Ended June 30, 1997
With Comparative Actual Amounts for Year Ended June 30, 1996

	General Fund			1996
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Ad valorem taxes	\$ 377,800	\$ 372,981	\$ (4,819)	\$ 336,511
Intergovernmental revenues -				
Federal grants	77,000	97,093	20,093	57,568
State grants:				
State revenue sharing	122,835	122,835	-	119,226
State supplemental pay	127,000	136,760	9,760	121,609
Other	15,000	14,707	(293)	13,872
Fees, charges, and commissions for services -				
Civil and criminal	202,500	204,030	1,530	208,967
Court attendance	8,200	8,200	-	8,200
Feeding and keeping prisoners	9,610,000	9,645,671	35,671	8,791,105
Miscellaneous -				
Indian affairs	500,000	505,536	5,536	265,859
Interest income	3,000	3,160	160	3,187
Other	156,072	168,221	12,149	146,503
Total revenues	<u>11,199,407</u>	<u>11,279,194</u>	<u>79,787</u>	<u>10,072,607</u>
Expenditures:				
Public safety -				
Current:				
Personal services and related benefits	6,305,082	6,327,278	(22,196)	5,909,437
Operating services	1,020,000	1,016,737	3,263	1,037,920
Operations and maintenance	3,022,751	3,022,916	(165)	2,637,504
Appropriation to Avoyelles Parish Police Jury	8,200	8,200	-	8,200
Debt service	247,000	264,237	(17,237)	285,315
Capital outlay	144,800	146,282	(1,482)	152,518
Total expenditures	<u>10,747,833</u>	<u>10,785,650</u>	<u>(37,817)</u>	<u>10,030,894</u>
Excess of revenues over expenditures	<u>451,574</u>	<u>493,544</u>	<u>41,970</u>	<u>41,713</u>
Other financing sources (uses):				
Proceeds from capital leases	-	-	-	94,410
Operating transfers out	(60,000)	(115,211)	(55,211)	(146,034)
Total other financing sources (uses)	<u>(60,000)</u>	<u>(115,211)</u>	<u>(55,211)</u>	<u>(51,624)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>391,574</u>	<u>378,333</u>	<u>(13,241)</u>	<u>(9,911)</u>
Fund deficits, beginning	<u>(367,848)</u>	<u>(367,848)</u>	<u>-</u>	<u>(357,937)</u>
Fund balance (deficit), ending	<u>\$ 23,726</u>	<u>\$ 10,485</u>	<u>\$(13,241)</u>	<u>\$ (367,848)</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1997
With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Public safety:				
Personal services and related benefits -				
Sheriff salary	\$ 71,500	\$ 71,500	\$ -	\$ 63,250
Deputies salaries	5,465,000	5,496,828	(31,828)	5,180,047
Other salaries	275,000	270,197	4,803	216,266
Pension and payroll taxes	493,582	488,753	4,829	449,874
Total personal services and related benefits	6,305,082	6,327,278	(22,196)	5,909,437
Operating services -				
Deputy liability insurance	200,000	212,192	(12,192)	215,305
Hospitalization insurance	700,000	690,820	9,180	703,421
Auto insurance	97,000	90,939	6,061	94,266
Other insurance	23,000	22,786	214	24,928
Total operating services	1,020,000	1,016,737	3,263	1,037,920
Operations and maintenance -				
Auto maintenance and fuel	250,801	248,814	1,987	188,818
Deputy uniforms and supplies	106,500	107,333	(833)	95,939
Office supplies and expenses	187,750	187,630	120	178,513
Telephone	70,000	70,915	(915)	68,658
Radio	5,000	4,260	740	7,961
Prisoner feeding and maintenance	1,435,500	1,435,808	(308)	1,230,377
Legal fees	52,000	51,928	72	52,947
Other professional fees	55,600	55,052	548	60,029
Criminal investigation	26,000	24,033	1,967	8,039
Jail lease	54,000	54,000	-	54,000
Jail maintenance and utilities	730,000	733,981	(3,981)	662,434
Dues and subscriptions	14,600	13,409	1,191	442
Other	35,000	35,753	(753)	29,347
Total operations and maintenance	3,022,751	3,022,916	(165)	2,637,504

(continued)

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) - (Continued)
 Year Ended June 30, 1997

With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Appropriation to Avoyelles Parish Police Jury	8,200	8,200	-	8,200
Debt service -				
Principal	175,000	174,221	779	193,379
Interest	72,000	90,016	(18,016)	91,936
Total debt service	247,000	264,237	(17,237)	285,315
Capital outlay -				
Autos	94,000	93,797	203	116,546
Radios	1,300	1,708	(408)	-
Computers	6,000	6,450	(450)	1,862
Jail equipment	40,000	41,109	(1,109)	24,650
Equipment	3,500	3,218	282	9,460
Total capital outlay	144,800	146,282	(1,482)	152,518
Total expenditures	\$10,747,833	\$10,785,650	\$(37,817)	\$10,030,894
	=====	=====	=====	=====

SPECIAL REVENUE FUND

1994 Sales Tax Fund - To account for the receipt and use of proceeds of the Sheriff's 1994 one-half percent sales and use tax. These taxes are dedicated to the following purposes: establishing, acquiring, constructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, ambulance, dispatch and other services for the benefit of the residents of the Parish.

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Comparative Balance Sheet
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and interest-bearing deposits	\$ 358	\$ 176
Receivables:		
Due from other governmental units	81,644	73,526
Other	<u>8,668</u>	<u>8,668</u>
Total assets	\$90,670	\$ 82,370
	=====	=====
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$57,794	\$ 32,792
Accounts payable	15,448	20,377
Due to other funds	<u>7,787</u>	<u>97,858</u>
Total liabilities	81,029	151,027
Fund balance (deficit):		
Unreserved - undesignated	<u>9,641</u>	<u>(68,657)</u>
Total liabilities and fund balance	\$90,670	\$ 82,370
	=====	=====

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended June 30, 1997
 With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		
Revenues:				
Sales taxes	\$1,032,500	\$1,036,920	\$ 4,420	\$ 980,842
Miscellaneous	<u>20,000</u>	<u>24,272</u>	<u>4,272</u>	<u>33,668</u>
Total revenues	<u>1,052,500</u>	<u>1,061,192</u>	<u>8,692</u>	<u>1,014,510</u>
Expenditures:				
Current -				
Public safety:				
<i>Personal services and</i>				
related benefits	318,600	339,458	(20,858)	315,252
Operating services	30,000	30,565	(565)	44,468
Operations and				
maintenance	566,510	568,251	(1,741)	612,927
Debt service	72,000	72,000	-	72,000
Capital outlay	<u>22,815</u>	<u>22,620</u>	<u>195</u>	<u>90,921</u>
Total expenditures	<u>1,009,925</u>	<u>1,032,894</u>	<u>(22,969)</u>	<u>1,135,568</u>
Excess (deficiency)				
of revenues over				
expenditures	42,575	28,298	(14,277)	(121,058)
Other financing sources:				
Operating transfers in	<u>30,000</u>	<u>50,000</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency)				
of revenues and				
other sources over				
expenditures	72,575	78,298	5,723	(121,058)
Fund balance (deficit),				
beginning	<u>(68,657)</u>	<u>(68,657)</u>	<u>-</u>	<u>52,401</u>
Fund balance (deficit),				
ending	\$ 3,918	\$ 9,641	\$ 5,723	\$ (68,657)
	=====	=====	=====	=====

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
 Year Ended June 30, 1997
 With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		
Public safety:				
Personal services and related benefits -				
Director salary	\$ 35,000	\$ 34,800	\$ 200	\$ 32,200
Secretary salary	21,000	20,400	600	19,200
Communication salaries	239,600	260,884	(21,284)	242,610
Pension and payroll taxes	23,000	23,374	(374)	21,242
Total personal services and related benefits	318,600	339,458	(20,858)	315,252
Operating services -				
Deputy hospitalization	30,000	30,565	(565)	34,809
Deputy liability insurance	-	-	-	9,659
Total operating services	30,000	30,565	(565)	44,468
Operations and maintenance -				
Auto maintenance and fuel	4,210	3,279	931	6,310
Radio maintenance	34,500	34,858	(358)	53,202
Office supplies and expenses	22,600	23,991	(1,391)	30,902
Computer software	500	311	189	9,716
Telephone	130,000	130,536	(536)	140,179
Professional fees	14,000	13,511	489	3,537
Community services	-	-	-	2,372
Ambulance service	324,000	324,000	-	324,000
Sales tax collection fee	15,000	14,241	759	13,257
Publications, dues and subscriptions	4,500	4,700	(200)	2,008
Utilities	10,000	11,609	(1,609)	13,825
Uniforms	2,000	2,434	(434)	3,613
Education and training	1,200	1,354	(154)	2,506
Other	4,000	3,427	573	7,500
Total operations and maintenance	566,510	568,251	(1,741)	612,927

(continued)

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
 Year Ended June 30, 1997
 With Comparative Actual Amounts for the Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		
Debt service:				
Principal	63,800	63,751	49	59,453
Interest	8,200	8,249	(49)	12,547
Total debt service	<u>72,000</u>	<u>72,000</u>	<u>-</u>	<u>72,000</u>
Capital outlay:				
Radios	17,500	17,337	163	47,137
Road signs	-	-	-	2,324
Computers	5,315	5,283	32	5,141
Equipment	-	-	-	36,319
Total capital outlay	<u>22,815</u>	<u>22,620</u>	<u>195</u>	<u>90,921</u>
Total expenditures	<u>\$1,009,925</u>	<u>\$1,032,894</u>	<u>\$(22,969)</u>	<u>\$1,135,568</u>
	=====	=====	=====	=====

DEBT SERVICE FUND

1994 Sales Tax Bond Sinking and Reserve - To accumulate monies for repayment of the \$1,650,000 Public Improvement Sales Tax Bonds, Series 1994 and interest due semi-annually at 4.70 to 10.0 percent. Payments are derived from the one-half cent sales and use tax approved by the voters on November 19, 1992.

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

1994 Sales Tax Bond Sinking and Reserve Fund
Comparative Balance Sheet
June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and interest-bearing deposits	\$177,707	\$171,668
Due from other funds	<u>27,004</u>	<u>27,004</u>
Total assets	\$204,711 =====	\$198,672 =====
FUND BALANCE		
Fund balance:		
Reserved for debt service	\$204,711 =====	\$198,672 =====

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

1994 Sales Tax Bond Sinking and Reserve Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenues:		
Sales taxes	\$165,021	\$167,521
Interest	<u>6,039</u>	<u>3,479</u>
Total revenues	<u>171,060</u>	<u>171,000</u>
Expenditures:		
Debt service -		
Principal	80,000	75,000
Interest	<u>85,021</u>	<u>92,521</u>
Total expenditures	<u>165,021</u>	<u>167,521</u>
Excess of revenues over expenditures	6,039	3,479
Fund balance, beginning	<u>198,672</u>	<u>195,193</u>
Fund balance, ending	\$204,711 =====	\$198,672 =====

CAPITAL PROJECTS FUND

Jail Construction - To account for the construction and expansion of jail facilities financed by the General Fund.

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 Capital Projects Fund

Comparative Balance Sheet
 June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and interest-bearing deposit	\$ 1,295	\$ 2,465
Due from other funds	<u>12,692</u>	<u>-</u>
Total assets	\$13,987 =====	\$ 2,465 =====
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	13,987	-
Fund balance:		
Unreserved, designated	<u>-</u>	<u>2,465</u>
Total liabilities and fund balance	\$13,987 =====	\$ 2,465 =====

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 Capital Projects Fund

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
 Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Revenue:		
Interest	\$ -	\$ -
Expenditures:		
Current -		
Operations and maintenance	187	102
Capital outlay -		
Vehicle maintenance facility	-	143,467
Simmesport Detention Center	<u>67,489</u>	<u>-</u>
Total expenditures	<u>67,676</u>	<u>143,569</u>
Deficiency of revenues over expenditures	(67,676)	(143,569)
Other financing sources:		
Operating transfers in	<u>65,211</u>	<u>146,034</u>
Excess (deficiency) of revenues and other sources over expenditures	(2,465)	2,465
Fund balance, beginning	<u>2,465</u>	<u>-</u>
Fund balance, ending	\$ - =====	\$ 2,465 =====

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Fund - To account for funds held in connection with civil suits, Sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Bond Fund - To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

Fines and Cost Fund - To account for the collection of fines and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

12th Judicial Court Fines Fund - To account for the collection of fines and costs and payment of these collections to the Sheriff's General Fund and other recipients 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 state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Federal Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1997
 With Comparative Totals for June 30, 1996

	<u>Civil Fund</u>	<u>Bond Fund</u>	<u>Fines and Cost Fund</u>	<u>12th Judicial Court Fines Fund</u>	<u>Tax Collector Fund</u>	<u>Federal Inmate Fund</u>	<u>Totals</u>
	<u>1997</u>	<u>1997</u>	<u>1997</u>	<u>1997</u>	<u>1997</u>	<u>1997</u>	<u>1996</u>
ASSETS							
Cash and interest-bearing deposits	\$ 2,010	\$ 2,741	\$ 51,568	\$ 619	\$ 403,936	\$ 48,057	\$ 400,264
Due from other funds	-	-	-	-	-	1,061	1,869
Due from others	-	-	-	-	-	-	564
Total assets	=====	=====	=====	=====	=====	=====	=====
LIABILITIES							
Due to other funds	\$ -	\$ 9	\$ 94	\$ 56	\$ -	\$ -	\$ 1,917
Due to taxing bodies and others	2,010	2,732	51,474	563	403,936	-	378,527
Due to prisoners	-	-	-	-	-	49,118	22,253
Total liabilities	=====	=====	=====	=====	=====	=====	=====
	\$ 2,010	\$ 2,741	\$ 51,568	\$ 619	\$ 403,936	\$ 49,118	\$ 402,697

AVOUELLES PARISH SHERIFF
Marksville, Louisiana
Fiduciary Fund Type - Agency Funds

Statement of Changes in Assets and Liabilities
Year Ended June 30, 1997
With Comparative Totals for Year Ended June 30, 1996

	Civil Fund	Bond Fund	Fines and Costs Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Federal Inmate Fund	Totals	
							1997	1996
Balances, beginning of year	\$ 2,962	\$2,533	\$ 31,178	\$ 894	\$ 341,099	\$ 24,031	\$ 402,697	\$ 207,218
Additions:								
Deposits -								
Sheriff's sales, suits, and seizures	212,150	-	-	-	-	-	212,150	306,393
Advance deposits	9,224	-	-	-	-	-	9,224	6,603
Clerk of court fees	44,356	-	-	-	-	-	44,356	55,298
Bonds	-	5,624	-	-	-	-	5,624	5,947
Fines and costs	-	-	157,106	225,186	-	-	382,292	399,695
Outside and garnishment collections	71,727	-	-	-	-	-	71,727	74,667
Taxes, fees, etc. paid to tax collector	-	-	-	-	4,949,260	-	4,949,260	4,630,949
Prisoner deposits	-	-	-	-	-	726,504	726,504	732,714
Interest on investments	-	76	783	618	-	-	1,477	1,598
Transfers from fines and cost fund	-	-	-	142,991	-	-	142,991	179,592
Total additions	<u>337,457</u>	<u>5,700</u>	<u>157,889</u>	<u>368,795</u>	<u>4,949,260</u>	<u>726,504</u>	<u>6,545,605</u>	<u>6,393,456</u>
Total	<u>340,419</u>	<u>8,233</u>	<u>189,067</u>	<u>369,689</u>	<u>5,290,359</u>	<u>750,535</u>	<u>6,948,302</u>	<u>6,600,674</u>
Reductions:								
Taxes, fees, etc. distributed to taxing bodies and others	-	-	-	-	4,886,423	-	4,886,423	4,445,064
Notary	2,155	-	-	-	-	-	2,155	1,650
Sheriff's General Fund and Clerk of Court	130,978	-	-	67,811	-	-	198,789	195,165
Litigants and attorneys	174,881	-	-	-	-	-	174,881	291,996
Appraisers	5,000	-	-	-	-	-	5,000	4,500
Wrecker and storage	15,779	-	-	-	-	-	15,779	8,344
Official publications	7,021	-	-	-	-	-	7,021	6,840
Prisoner distribution	-	-	-	-	-	701,417	701,417	731,857
Other parishes	1,247	-	-	-	-	-	1,247	431
Other settlements	1,348	-	-	7,546	-	-	8,894	16,224
District attorney	-	-	-	63,914	-	-	63,914	76,368
Police jury	-	-	-	103,591	-	-	103,591	96,296
Judges	-	-	-	36,528	-	-	36,528	36,540
Judges judicial expense fund	-	-	-	16,910	-	-	16,910	19,190
Court recording clerk	-	-	-	720	-	-	720	720
Indigent defender fund	-	-	-	17,637	-	-	17,637	25,408
Indigent defender fee	-	-	-	41,780	-	-	41,780	47,952
Louisiana Commission on Law Enforcement	-	-	-	3,738	-	-	3,738	4,238
Louisiana enforcement - Training	-	-	-	3,245	-	-	3,245	3,597
Louisiana Department of Wildlife and Fisheries	-	-	-	225	-	-	225	35
Coroner	-	-	-	5,425	-	-	5,425	5,970
Transfers to 12th Judicial Court fines	-	5,492	137,499	-	-	-	142,991	179,592
Total reductions	<u>338,409</u>	<u>5,492</u>	<u>137,499</u>	<u>369,070</u>	<u>4,886,423</u>	<u>701,417</u>	<u>6,438,310</u>	<u>6,197,977</u>
Balances, end of year	\$ 2,010	\$2,741	\$ 51,568	\$ 619	\$ 403,936	\$ 49,118	\$ 509,992	\$ 402,697

INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA

P. Troy Courville, CPA
Douglas C. Burke, CPA
Susan M. Champagne, CPA
Penny Angele Scruggins, CPA
Mary T. Thibodeaux, CPA

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

P. O. Box 82329
Lafayette, LA 70598
234 Rue Beauregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

P. O. Box 250
Breux Bridge, LA 70517
113 East Bridge Street
Breux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

P. O. Box 588
Ville Platte, LA 70586
408 W. Cotton Street
Ville Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

The Honorable Bill Belt
Avoyelles Parish Sheriff
Marksville, Louisiana

We have audited the general purpose financial statements of the Avoyelles Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated October 3, 1997. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Avoyelles 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 one instance of noncompliance that is required to be reported under Government Auditing Standards which is described below.

Noncompliance with 1994 Sales Tax Sinking Fund Requirements

Finding:

The monthly sinking fund requirements as required by the 1994 Sales Tax Bond Agreements were not funded monthly.

Recommendation:

Sinking fund payments should be made monthly in a timely manner as required by the 1994 Sales Tax Bond Agreements.

Response:

Sinking fund requirements are currently being funded monthly in accordance with the bond agreements.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Avoyelles 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 assurance 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 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 below.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of bookkeeping and accounting employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the administrative office and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Avoyelles Parish Sheriff, in a separate letter dated October 3, 1997.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
October 3, 1997

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Prior Year Audit Findings
June 30, 1997

During our audit of the June 30, 1996 general purpose financial statements one (1) internal control finding and three (3) compliance findings were mentioned. The following listing indicates the June 30, 1996 findings and/or comments and the status of each as of June 30, 1997.

<u>Finding</u>	<u>Status at June 30, 1997</u>
Internal Control Finding -	
1. Due to the small number of employees the Sheriff did not have adequate segregation of functions within the accounting system.	1. The Sheriff may not be feasibly able to resolve this problem without hiring of additional personnel. This finding is again mentioned in our June 30, 1997 report.
Compliance Findings -	
2. A deficit fund balance situation occurred for the year ended June 30, 1996 in the General Fund and 1994 Sale Tax Fund. This is prohibited according to the Louisiana Revised Statutes.	2. As of June 30, 1997, the General Fund and 1994 Sales Tax Fund no longer maintain a deficit fund balance. This finding was resolved at June 30, 1997.
3. The 1994-1996 Special Revenue Sales Tax Fund budget was not amended when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five per cent or more in accordance with LSA-RS 39:1310.	3. The 1996-1997 Special Revenue Sales Tax Fund budget was amended when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more in accordance with LSA-RS 39:1310. This finding was resolved at June 30, 1997.
4. The sinking fund deposits outlined in the 1994 Sales Tax Bond agreement were not funded on a monthly basis.	4. The sinking fund requirements as required by the 1994 Sales Tax Bond agreements were not funded monthly. This finding is again mentioned in our June 30, 1997 report.

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C. Burton Kolder, CPA
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P. O. Box 82329
Lafayette, LA 70598
234 Rue Beauregard
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P. O. Box 588
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Ville Platte, LA 70586
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Fax (318) 363-3049

MANAGEMENT LETTER

The Honorable Bill Belt
Avoyelles Parish Sheriff
Marksville, Louisiana

We have completed our audit of the financial statements of the Avoyelles Parish Sheriff for the year ended June 30, 1997, and submit the following suggestions which were included in our management letter for the prior year but are mentioned again for reemphasis:

1. Credit card statements should be supported by individual approved invoices.
2. Monthly deposits should be made into the sinking fund bank account as required by the 1994 Public Improvement Sales Tax Bonds.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
October 3, 1997