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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

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PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

Honorable Ricky Jones
Tensas Parish Sheriff
St Joseph, Louisiana

I have performed the procedures enumerated below, which were agreed upon by management of the Tensas Parish Sheriff's Office solely to assist the users in evaluating the financial condition of certain funds and accounts of the sheriff's office at December 3, 1999, the date Sheriff Jones assumed office. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

In connection with this engagement, the following specified procedures were performed:

1. Establish and reconcile all bank accounts.
2. Determine current liabilities of the various funds.
3. Verify all long-term liabilities of the sheriff's office.
4. Determine the amounts of other assets and liabilities to the extent necessary to provide a reasonable understanding of the financial condition of the Tensas Parish Sheriff's office.

The following provides details on the results of those procedures

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.

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1. CASH

The following schedule provides reconciled cash balances:

Fund/Account	Account No.	Balance
General Fund:		
Regular	09-0126-1	\$2,104.33
Law Enforcement	04-0348-5	6,469.53
Task Force	22438	(231.93)
Highway	09-0136-9	3,707.41
Payroll	09-0132-6	(21,602.76)
Sub-Total General Fund		<u>(9,553.42)</u>
Detention Center North:		
Operating	09-0133-4	36,676.50
Inmate	09-0142-3	63,901.42
Work Release	09-0143-1	55,939.20
Sub-Total Detention Center North		<u>156,517.12</u>
Tax Collector:		
Regular - TSB	09-0128-8	508,111.44
Regular - CKB	22454	272.86
Escrow	3072797	20,296.97
Sub-Total Tax Collector		<u>528,681.27</u>
Criminal Fund	09-0125-3	29,346.17
Civil Fund	22446	524.01
Total All Funds		<u><u>\$705,515.15</u></u>

In addition to the above, account reconciliations were also prepared for December 31, 1999, and have been provided to management for carryforward purposes.

2. RECEIVABLES

The following presents receivables for the General and Detention Center North Funds:

FUND	Account Number	Account Total
General Fund	2230.00000	\$98.76
	3000.00000	137,173.62

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FUND	Account Number	Account Total
General Fund (Contd.)	3161.00000	\$1,180.69
	3162.00000	853.73
	3220.00000	315.44
	3250.00000	102.00
	3310.00000	1,456.00
	3360.00000	500.00
	3420.35300	235.04
	3420.60000	1,459.50
	3720.00000	513.10
	3730.31000	61.25
	3810.00000	<u>2,081.21</u>
Sub-Total General Fund Receivables		<u>146,030.34</u>
Detention Center North Receivables	3300.00000	<u>249,872.00</u>
Total receivables		<u><u>\$395,902.34</u></u>

3. CURRENT LIABILITIES

Current liabilities (accounts payable) for the General Fund and Detention Center North were as follows:

Fund	Amount
General Fund	\$132,573.99
Detention Center North Fund	<u>155,431.93</u>
Total Current liabilities	<u><u>\$288,005.92</u></u>

4. LONG-TERM LIABILITIES

The Tensas Sheriff had the following capital leases in effect at December 3, 1999:

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Vehicle	Balance Due		Monthly Payment
	Principal	Interest	
One 1995 GMC Yukon	\$15,224.60	\$1,622.20	\$455.02
One 1995 GMC Suburban	12,148.13	1,294.40	363.07
Two 1998 Jeep Cherokees	30,265.79	3,520.21	844.65
Six 2000 Ford Crown Victorias	<u>118,260.00</u>	<u>15,052.30</u>	<u>2,777.34</u>
Total	<u>\$175,898.52</u>	<u>\$21,489.11</u>	<u>\$4,440.08</u>

In addition to the above capital leases, the sheriff's office had an outstanding bank loan at December 3, 1999. The principal amount of the loan was \$428,175, with accrued interest at that date of \$9,300.92.

5. CERTIFICATES OF PARTICIPATION

The general purpose financial statements for the year ended June 30, 1999 included certificates of participation in the amount of \$7,160,000 in long-term debt for the construction of a detention facility (Detention Center South). A review of documentation relating to the certificates indicates that the debt is not that of the sheriff. The certificate of participation states on page two, "Neither the agreement, the assignment of rents and leases, this certificate, the issue of certificates of which it forms a part, nor the interest hereon constitutes a general obligation or other indebtedness of the (law enforcement) district.... Neither the full faith and credit, nor the taxing power of the district is pledged for the payment of certificates.... Neither the agreement, the assignment of rents and leases, the trust agreement, nor the certificates have directly or indirectly obligated the (law enforcement) district to make any (rental) payments beyond those specifically budgeted by the district for the then current fiscal year."

The Tensas Parish Law Enforcement District is only obligated to make rental payments on the facility to the trustee, which amounts are the same as the principal and interest due on the certificates of participation. It appears that the only purpose in having the certificates of participation issued by the law enforcement district was so that the interest would be tax exempt.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

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This report is intended solely for the use of the specified users noted above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

A handwritten signature in black ink, appearing to be 'Vernon L. ...', written over a horizontal line.

West Monroe, Louisiana
April 17, 2000