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**AVOYELLES PARISH SHERIFF**  
**Marksville, Louisiana**

**Financial Report**  
**Year Ended June 30, 1986**

Under provisions of state law, this report is a public document. A copy of the report was being furnished to the council, or members, cities and other corporations public officials. This report is available for public inspection at the District House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: DEC 11 1986

ASHLEY PUBLIC UTILITY  
Madisonville, Louisiana

Condensed Statement of Revenues, Expenses, and Changes in Fund Balances -  
Budget (2004 Basis) and Actual  
Certain Governmental Fund Types - (2004) and (2003) Revenue Funds  
Year Ended June 30, 2005

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (2004/2003)	Budget	Actual	Variance - Favorable (2004/2003)
<b>Revenues:</b>						
Ad valorem taxes	\$ 363,368	\$ 384,577	\$ (21,209)	\$ -	\$ -	\$ -
Sales tax	-	-	-	161,500	160,841	659
Intergovernmental revenues	-	-	-	-	-	-
Federal grants	21,300	17,368	3,932	-	-	-
State grants	-	-	-	-	-	-
State income sharing fund	175,226	175,226	-	-	-	-
State departmental pay	102,000	121,499	(19,499)	-	-	-
Other	-	73,874	(73,874)	-	-	-
Fees, charges, and commissions for services:						
Cable and internet	762,000	388,867	373,133	-	-	-
Court activities	2,000	2,200	(200)	-	-	-
Housing and helping programs	2,707,897	2,707,335	562,562	-	-	-
Social services	-	-	-	-	-	-
Tourist affairs	-	265,889	265,889	-	-	-
Insured items	2,000	2,187	(187)	-	-	-
Other	77,112	76,188	924	11,000	11,000	-
Total revenues	3,982,578	3,987,384	(4,806)	172,500	1,171,731	(99,231)
<b>Expenses:</b>						
Public safety:						
Services:						
Personnel services and related benefits	1,809,280	1,869,487	(60,207)	174,700	171,270	3,430
Operating services	1,087,000	1,077,897	9,103	44,500	44,400	100
Materials and maintenance	2,147,448	2,056,144	91,304	48,700	48,900	(17,200)
Travel and other charges	-	100	(100)	-	-	-
Capitalized for activities	-	-	-	-	-	-
Public Police Jury	-	8,000	(8,000)	-	-	-
State services	166,000	165,141	859	70,000	70,000	-
Capital savings	113,708	113,116	592	91,800	91,800	-
Total expenses	3,289,436	3,262,885	266,551	326,000	1,706,370	(138,680)
Excess (deficiency) of revenues over expenses	693,142	724,499	(31,357)	146,500	464,361	(117,861)
Other financing activities: Grants						
Proceeds from capital leases	81,000	81,478	(478)	-	-	-
Borrowing transactions - net	-	114,820	(114,820)	-	-	-
Total other financing activities	81,000	196,300	(115,300)	-	-	-
Excess (deficiency) of revenues over expenses and other items	774,142	920,800	(146,658)	146,500	464,361	(117,861)
<b>Fund balances (deficits), beginning</b>	<b>2,007,807</b>	<b>2,007,807</b>	<b>-</b>	<b>52,000</b>	<b>52,000</b>	<b>-</b>
<b>Fund balances (deficits), ending</b>	<b>\$ 2,781,949</b>	<b>\$ (347,088)</b>	<b>\$ (3,129,037)</b>	<b>\$ 198,500</b>	<b>\$ (188,677)</b>	<b>\$ (182,161)</b>

The accompanying notes are an integral part of this statement.

UNITED STATES BANKING CORPORATION  
 New York, New York

Combined Balance Sheet - All Fund Types and Various Groups (Short Term)  
 June 30, 1966

	Decreased from 1965		1966	Increased from 1965		1966	Increased from 1965		1966
	Amount	Percent		Amount	Percent		Amount	Percent	
Assets	\$ 25,282	10.4%	\$ 24,479	9.9%	\$ 25,282	10.4%	\$ 25,282	10.4%	\$ 25,282
Cash	1,000	4.0%	1,000	4.0%	1,000	4.0%	1,000	4.0%	1,000
Accounts receivable	10,000	40.0%	10,000	40.0%	10,000	40.0%	10,000	40.0%	10,000
Other assets	14,282	56.0%	13,479	54.0%	14,282	56.0%	14,282	56.0%	14,282
Liabilities									
Accounts payable	10,000	40.0%	10,000	40.0%	10,000	40.0%	10,000	40.0%	10,000
Other liabilities	15,282	60.0%	14,479	58.0%	15,282	60.0%	15,282	60.0%	15,282
Total	\$ 25,282	100.0%	\$ 24,479	100.0%	\$ 25,282	100.0%	\$ 25,282	100.0%	\$ 25,282

The accompanying notes are an integral part of this statement.



GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMPANIES STATEMENTS - OVERVIEW)

general purpose financial statements of the Assylian 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 Assylian Parish Sheriff.

*Darnall, Sims, Kolder, Frederick & Rainey*  
A Corporation of Certified Public Accountants

Baton Rouge, Louisiana  
October 11, 1996

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION ORGANIZED UNDER MISSISSIPPI

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Report to Board, 12/14/84

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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Bill Holt  
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, 1984. 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 and the provisions of Office of Management and Budget (OMB) Circular A-133,  audits of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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, 1984, 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 11, 1984 on our consideration of the Avoyelles Parish Sheriff's internal control structure and a report dated October 11, 1984 on its compliance with laws and regulations.

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" is not a required part of the

OFFICE OF  
THE COMPTROLLER OF  
GENERAL ACCOUNTS  
STATE OF MISSISSIPPI  
CENTRAL BLDG. 400000000

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AVYVILLE PARISH SHERIFF  
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by article V, Section 17 of the Louisiana Constitution of 1974, the Avyville 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, or orders, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigators, 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 Avyville 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 Avyville Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

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BOSSIERE PARISH Sheriff  
 Bogalusa, Louisiana  
 1994 Sales Tax Fund

Comparative Balance Sheet  
 June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits		
Receivables:	\$ -	\$ 33,486
Due from other governmental units	73,028	65,800
Other	<u>8,688</u>	<u>8,688</u>
Total assets	<u>\$ 82,194</u>	<u>\$107,974</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Cash overdraft	\$ 32,426	\$ -
Accounts payable	29,177	32,480
Due to other funds	<u>87,888</u>	<u>22,824</u>
Total Liabilities	149,491	55,304
Fund balance (deficit):		
Unreserved - undesignated	<u>(68,297)</u>	<u>(52,600)</u>
Total Liabilities and Fund balance	<u>\$ 82,194</u>	<u>\$107,974</u>

AVYELINE PARISH SHERIFF  
 Marksville, Louisiana  
 Capital Projects Fund

Comparative Balance Sheet  
 June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
<b>ASSETS</b>		
Cash and interest-bearing deposit	\$3,465	\$ 100
Due from other funds	—	2,133
<b>Total assets</b>	<u>\$3,465</u>	<u>\$2,233</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Contracts payable	-	3,856
Fund balance:		
Unreserved, designated	2,883	-
<b>Total liabilities and fund balance</b>	<u>\$2,883</u>	<u>\$3,856</u>

CAPITAL PROJECTS FUND

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

BOYELLE'S PARISH MISDEBT  
MORNINGVILLE, LOUISIANA

1994 Sales Tax Bond Earning and Reserve Fund  
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance  
Years Ended June 30, 1995 and 1994

	<u>1995</u>	<u>1994</u>
Revenues:		
Sales Taxes	\$187,000	\$189,348
Interest	<u>3,478</u>	<u>      </u>
Total revenues	<u>\$190,478</u>	<u>\$189,348</u>
Expenditures:		
Debt service -		
Principal	78,000	78,000
Interest	<u>82,323</u>	<u>80,338</u>
Total expenditures	<u>\$160,323</u>	<u>\$158,338</u>
Excess of revenues over expenditures	3,478	31,010
Fund balance, beginning	<u>155,183</u>	<u>124,273</u>
Fund balance, ending	<u>\$158,672</u>	<u>\$155,283</u>

AVOCHILLAS PARISH SHERIFF  
 Natchitoches, Louisiana

1994 Sales Tax Bond Filing and Reserve Fund  
 Comparative Balance Sheet  
 June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$371,668	\$183,389
Due from other funds	<u>27,908</u>	<u>28,896</u>
Total assets	<u>\$398,576</u>	<u>\$212,285</u>
<b>FUND BALANCE</b>		
Fund balance:		
Reserved for debt service	<u>\$398,576</u>	<u>\$ 212,285</u>

DEBT SERVICE FUND

1994 Sales Tax Bond Sinking and Reserve - To accumulate monies for repayment of the \$1,400,000 Public Improvement Sales Tax Bonds, Series 1994 and interest due semi-annually at 4.75 to 10.0 percent. Payments are derived from the one-half cent sales and use tax approved by the voters on November 18, 1993.



AVUIELLES PARISH SHERIFF  
 Marksville, Louisiana  
 1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)  
 Year Ended June 30, 1994  
 With Comparative Annual Amounts for the Year Ended June 30, 1993

	1994		Variance - Favorable (Unfavorable)	1993
	Budget	Actual		
Travel and other charges	-	-	-	1,360
Debt service:				
Principal	58,433	58,433	-	58,433
Interest	12,382	12,382	-	12,382
Total debt service	70,815	70,815	-	70,815
Capital outlay:				
Automobiles	-	-	-	28,692
Radium	47,800	47,137	(663)	17,199
Road signs	2,000	2,326	(326)	71,341
Portable building	-	-	-	2,885
Computers	1,000	5,161	(411)	18,320
Equipment	14,000	14,328	(328)	18,975
Facility construction - Land surveyor and engineer	-	-	-	8,710
Radio tower	-	-	-	18,808
Total capital outlay	64,800	80,822	(16,022)	201,615
Total expenditures	\$954,980	\$1,133,548	\$(178,568)	\$1,071,787

## SUPPLEMENTAL INFORMATION

ANDREWS PARISH SHERIFF  
 Marksville, Louisiana  
 1994 Sales Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 Budget (CCAF Basis) and Actual  
 Year Ended June 30, 1994  
 With Comparative Actual Amounts for One Year Ended June 30, 1993

	1994		Variance - Favorable (Unfavorable)	1993
	Budget	Actual		
<b>Revenues:</b>				
Sales taxes	\$ 934,800	\$ 988,842	\$ 45,842	\$ 885,283
Interest	300	185	85	-
Miscellaneous	33,800	33,582	482	336
Total Revenues	968,900	1,022,609	48,409	918,619
<b>Expenditures:</b>				
Current -				
Public safety:				
Personal services and related benefits	304,700	315,250	(905)	220,164
Operating services	44,500	44,468	32	35,333
Operations and maintenance	435,700	442,827	(577,827)	341,713
Travel and other charges	-	-	-	1,148
Info services	72,800	72,800	-	72,008
Capital outlay	80,800	82,221	(222)	222,645
Total expenditures	938,500	957,566	(159,468)	893,008
Excess (deficiency) of revenues over expenditures	11,100	(34,957)	(152,158)	(74,389)
Fund balances, beginning	52,403	52,403		238,831
Fund balances (deficit), ending	\$ 63,503	\$ 17,446	\$(152,158)	\$ 164,442

ANONIMUS INSURANCE COMPANY  
 Buckhills, Louisiana  
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
 June 30, 1956  
 With Comparative Totals for June 30, 1955

ASSETS

Cash and interest-bearing  
 deposits

Due from other funds  
 Due from others

Total assets

	Cash	Due from other funds	Due from others	Total
1956	\$2,178	\$2,535	\$11,139	\$15,852
1955	-	-	-	1,869
				\$14,083

LIABILITIES

Due to other funds  
 Due to taxing bodies and others  
 Due to performance

Total liabilities

	Due to other funds	Due to taxing bodies and others	Due to performance	Total
1956	\$ -	\$ -	\$ -	\$ -
1955	2,981	16,159	82,233	101,373
				\$104,354

SPECIAL REVENUE FUND

1984 Sales Tax Fund - To account for the receipt and use of payments of the Sheriff's 2 1/2% and-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 telephonic, ambulance, dispatch and other services for the benefit of the residents of the Parish.

**BOYDVILLE PAROLE INDEBIT**  
 Marksville, Louisiana  
 General Fund

Statement of Expenditures Compared to Budget (GASF Basis) - (Continued)  
 Year Ended June 30, 1996  
 With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variances - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Travel and other charges	\$ .	\$ 939	\$ 939	\$ 938
Appropriation to Amoyellen Parish Police Jury	-	8,388	(8,388)	8,388
Debt service :				
Principal	141,800	149,379	(75,579)	144,134
Interest	45,800	51,321	(46,521)	48,582
Total debt service	<u>187,600</u>	<u>200,700</u>	<u>(12,100)</u>	<u>192,716</u>
Capital outlay :				
Autom	91,800	118,548	(26,748)	153,482
Buldoz	-	-	-	12,795
Compens	10,000	1,463	8,537	3,425
Jail equipment	18,000	24,450	(6,450)	19,584
Equipmen	4,500	2,450	(2,050)	19,626
Total capital outlay	<u>125,500</u>	<u>157,911</u>	<u>(32,411)</u>	<u>238,512</u>
Total expenditures	<u>\$9,458,248</u>	<u>\$99,890,894</u>	<u>\$ (192,646)</u>	<u>\$9,449,691</u>

BOYDLE PARISH SHERIFF  
 Bayouville, Louisiana  
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
 Year Ended June 30, 1998  
 With Comparative Actual Amounts for Year Ended June 30, 1997

	1998		Variance - Favorable - (Unfavorable)	1997 Actual
	Budget	Actual		
<b>Public safety:</b>				
<b>PERSONAL SERVICES AND RELATED BENEFITS -</b>				
Sheriff salary	\$ 83,250	\$ 83,250	\$ -	\$ 55,000
Deputies salaries	3,189,000	3,188,047	953	4,706,183
Other salaries	226,000	216,266	9,734	216,033
Fees and payroll taxes	450,000	465,824	15,824	398,863
<b>Total personal services and related benefits</b>	<b>3,908,250</b>	<b>3,953,387</b>	<b>(45,137)</b>	<b>5,376,119</b>
<b>Operating services -</b>				
Deputy liability insurance	196,000	215,000	19,000	187,000
Hospitalization insurance	221,000	223,473	2,473	684,204
Auto insurance	100,000	94,284	5,716	72,254
Other insurance	23,000	26,288	3,288	16,381
<b>Total operating services</b>	<b>540,000</b>	<b>559,045</b>	<b>19,045</b>	<b>880,839</b>
<b>Operations and maintenance -</b>				
Auto maintenance and fuel	196,000	188,808	7,192	213,503
Deputy uniforms and supplies	95,000	95,509	509	80,688
Office supplies and expense	129,000	128,523	477	176,084
Telephone	68,000	68,658	658	97,333
Radio	8,000	7,941	59	13,784
Prisoner feeding and maintenance	1,329,328	1,338,377	9,049	1,150,324
Legal fees	50,000	32,947	17,053	46,937
Other professional fees	61,000	60,829	171	28,288
Criminal investigation	8,250	8,839	589	28,349
Jail lease	-	36,000	36,000	36,000
Jail maintenance and utilities	588,628	607,416	118,788	605,601
Data and subscriptions	500	642	142	18,539
Office	30,000	28,371	1,629	33,661
<b>Total operations and maintenance</b>	<b>3,393,656</b>	<b>3,636,516</b>	<b>(242,860)</b>	<b>3,656,871</b>

(continued)

WORLDWIDE FUND INCORPORATED  
 WASHINGTON, DISTRICT OF COLUMBIA

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual - General Fund  
 Year Ended June 30, 1994  
 With Comparative Actual Amounts For Year Ended June 30, 1993

	General Fund			
	Budget	Actual	Variance - Favorable (Unfavorable)	1993
<b>Revenues:</b>				
ad valorem taxes	\$ 344,348	\$ 334,371	\$ 100,000	\$ 311,000
intergovernmental revenues -				
federal grants	30,000	27,568	27,568	83,384
state grants	179,076	179,076	-	179,076
state program sharing	182,700	141,600	(41,100)	137,370
state supplemental pay	-	14,870	14,870	40,750
Other	-	-	-	-
fees, charges, and contributions for services -				
civil and criminal	60,000	204,767	144,767	199,334
court procedures	2,500	8,200	5,700	8,200
sealing and keeping prisoners	8,100,000	8,191,700	(10,000)	8,270,000
Miscellaneous -				
prison affairs	-	305,000	305,000	-
prison inmates	3,500	3,500	1000	2,000
Other	20,000	20,000	20,000	80,000
Total revenues	<u>3,980,654</u>	<u>3,076,314</u>	<u>(904,340)</u>	<u>3,000,000</u>
<b>Expenditures:</b>				
major in salary -				
salaries	1,000,000	1,000,000	1,000	1,000,000
personal services and related benefits	1,000,000	1,000,000	1,000	999,000
operating services	1,000,000	1,000,000	1,000	1,000,000
operating and maintenance	1,000,000	1,000,000	1,000	1,000,000
travel and other charges	-	100	100	1,000
depreciation on equipment	-	100	100	1,000
major services	100,000	200,000	100,000	100,000
capital outlay	100,000	100,000	100,000	100,000
Total expenditures	<u>3,000,000</u>	<u>3,000,000</u>	<u>(100,000)</u>	<u>3,000,000</u>
Excess (deficiency) of revenues over expenditures	<u>980,654</u>	<u>107,314</u>	<u>(804,340)</u>	<u>(100,000)</u>
Other financing sources (uses):				
proceeds from capital leases	0	0	0	100,000
operating transfers out	-	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	<u>0</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>980,654</u>	<u>7,314</u>	<u>(904,340)</u>	<u>(100,000)</u>
Fund balance (deficit), beginning	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Fund balance (deficit), ending	<u>\$ 1,080,654</u>	<u>\$ 107,314</u>	<u>\$ (904,340)</u>	<u>\$ 0</u>



AVOUILLE PARISH SHERIFF  
 Marksville, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 25,558	\$ 28,778
Receivables:		
Due from other funds	87,271	12,938
Due from other governmental units	1,055,993	726,565
Other	-	4,005
Inventory	18,742	14,812
Other assets	<u>30</u>	<u>38</u>
Total assets	<u>\$1,188,134</u>	<u>\$ 788,088</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Cash overdrafts	\$ 251,382	\$ 99,622
Accounts payable	852,995	882,980
Due to other funds	18,888	4,828
Notes payable	262,888	128,080
Interest payable	12,928	1,268
Other liabilities	<u>18,888</u>	<u>83,888</u>
Total liabilities	<u>1,538,982</u>	<u>1,199,668</u>
<b>Fund balance (deficit):</b>		
Reserved for inventory	18,742	14,812
Unreserved, undesignated	<u>(388,810)</u>	<u>(321,888)</u>
Total fund balance (deficit)	<u>(369,868)</u>	<u>(307,076)</u>
Total liabilities and fund balance	<u>\$1,168,114</u>	<u>\$ 892,592</u>

GENERAL FUND

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

SCHEDULE OF INDIVIDUAL PAGES

UNION PARISH RECEIPT  
 Metairie, Louisiana  
 1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
 Year Ended June 30, 1994  
 With Comparative Actual Amounts for the Year Ended June 30, 1993

	1994		Variance - Favorable	1993
	Budget	Actual		
<b>Public safety:</b>				
<b>Personnel services and related benefits -</b>				
Director salary	\$ 12,000	\$ 12,000	\$ 0	\$ 12,000
Secretary salary	19,500	19,200	300	6,100
Administrative salary	14,500	14,600	100	14,375
Road crew salaries	-	-	-	2,300
Communication salaries	278,000	278,218	(218)	141,375
Furniture and payroll taxes	22,200	22,262	62	12,100
Total personnel services and related benefits	346,200	346,280	(80)	298,150
<b>Operating services -</b>				
Deputy hospitalization	35,000	34,800	200	37,100
Deputy liability insurance	3,200	3,600	(400)	18,100
Total operating services	38,200	38,400	200	55,200
<b>Operations and maintenance -</b>				
Auto maintenance and fuel	6,000	6,300	(300)	7,800
Radio maintenance	10,000	13,300	(3,300)	8,475
Office supplies and expenses	30,000	30,900	(900)	28,000
Computer software	9,000	9,700	(700)	3,800
Telephones	8,000	149,179	(141,179)	98,400
Other professional fees	-	-	-	9,800
Legal fees	3,000	3,100	100	60,300
Community services	2,300	2,370	(70)	367
Computer consultant fees	-	-	-	10,000
Ambulance services	104,000	104,000	-	450
Land lease	-	-	-	450
Sales tax collection fee	15,000	14,200	800	14,500
Publications, dues and subscriptions	2,000	2,000	0	1,100
Utilities	15,000	15,825	(825)	10,600
Uniforms	3,700	3,810	110	3,850
Education and training	2,500	2,500	0	7,600
Other	8,000	7,900	100	7,000
Total operations and maintenance	458,200	487,820	(29,620)	561,210

(continued)

We considered these material instances of noncompliance in forming our opinion on whether the 1998 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated October 12, 1998 on those general purpose financial statements.

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.

*Darnell, Sims, Kolder, Frederick & Rainey*  
A Corporation of Certified Public Accountants

Lafayette, Louisiana  
October 11, 1998

7. When a purchase is of a recurring nature, the cost of such purchases for the fiscal year should be estimated and documented and, if the sum exceeds the statutory maximum, the item should be advertised for public bidding.

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.

*Darnall, Mills, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Lafayette, Louisiana  
October 11, 1984

# DARNALL, BIKES, KOLDER, FREDERICK & RAINEY

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TELEPHONE (212) 675-1000  
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NEW YORK OFFICE

MEMO

Re: Parish Sheriff's Office

1. L. B. RAINY, JR.  
2. DARNALL, BIKES, KOLDER, FREDERICK & RAINEY  
3. NEW YORK OFFICE  
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## MANAGEMENT LETTER

The Honorable Bill Bell  
Acycelles Parish Sheriff  
Marksville, Louisiana

We have completed our audit of the financial statements of the Acycelles Parish Sheriff for the year ended June 30, 1984, and submit the following suggestions for your information and consideration in improving the efficiency and effectiveness of the operations of the Sheriff's office:

1. Credit card statements should be supported by individual approved invoices.
2. The monies collected for parish licenses should be distributed in a timely manner.
3. In order to eliminate the deficit in the Sales Tax Fund, the Sheriff should reduce expenditures where appropriate.

The following recommendations were included in our management letter for the prior year but are mentioned again for emphasis:

4. Monthly deposits should be made into the sinking fund bank account as required by the 1984 Public Improvement Sales Tax Bonds.
5. As required by the LA-BS 59:1518 of the Local Government Budget Act, budgets should be amended when actual expenditures plus projected expenditures in year-end exceed budgeted expenditures by five per cent or more.
6. In order to eliminate the deficit in the General Fund, the Sheriff should continue to increase revenues and/or reduce expenditures where appropriate.

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ANGELLES BARRIS SHERIFF  
Marksville, Louisiana

Prior Year Audit Findings  
June 30, 1994

During our audit of the June 30, 1994 general purpose financial statements and (1) internal control finding and two (2) compliance findings were mentioned. The following listing indicates the June 30, 1994 findings and/or comments and the status of each as of June 30, 1994.

<u>Finding</u>	<u>Status as June 30, 1994</u>
<b>Internal Control Finding -</b>	
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, 1994 report.
<b>Compliance Findings -</b>	
2. A deficit fund balance situation occurred for the year ended June 30, 1994 in the General Fund. This is prohibited according to the Louisiana Revised Statutes.	2. As of June 30, 1994, the General Fund still maintains a deficit fund balance. This finding is again mentioned in our June 30, 1994 report.
3. The 1994-1995 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 38:1350.	3. The 1994-1995 Special Revenue Sales Tax Fund budget was not amended when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more in accordance with LSA-RS 38:1350. This finding is again mentioned in our June 30, 1994 report.



AVOUELLE PARISH SHERIFF  
 Macksville, Louisiana

Schedule of Federal Financial Assistance  
 Year Ended June 30, 1974

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Recognized Amount</u>	<u>Expended This Year</u>
<u>Schedule Federal Assistance Programs</u>			
Department of Agriculture:			
Direct Program -			
Feed Distribution	10-530	\$17,887	\$17,887
Department of Justice:			
Passed-Through Louisiana Commission and Administration of Criminal Justice -			
Multi-Jurisdictional Task Force	16-570	38,711	38,711
Total Federal Financial Assistance		\$57,598	\$57,598

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

*Barnall, Sikes, Kolder, Frederick & Rainey*  
A Corporation of Certified Public Accountants

Lafayette, Louisiana  
October 11, 1936

**WORLDWIDE FUND FOR WOMEN**  
 Nonprofit, Corporation

**Condensed Statement of Revenues, Expenses, and Changes in Fund Balances -**  
**All Governmental Fund Types**  
**Year Ended June 30, 1995**

	Totals					
	General	Special	Debt	Capital	Proprietary (Only)	Total
	\$	\$	\$	\$	\$	\$
<b>Revenues:</b>						
All sources except sales tax	\$ 366,341	\$ -	\$ -	\$ -	\$ 336,575	\$ 377,856
Sales tax	-	660,343	767,507	-	1,748,260	1,854,151
Intergovernmental activities -						
Federal grants	57,568	-	-	-	57,568	65,164
State grants	-	-	-	-	-	-
State grants (starting 1941)	159,835	-	-	-	159,835	176,023
State governmental pay	147,680	-	-	-	147,680	167,152
Other	18,832	-	-	-	18,832	45,781
Fees, charges, and royalties for services -						
Civil and related court activities	158,947	-	-	-	158,947	166,134
Court activities	8,368	-	-	-	8,368	8,900
Printing and copying processes	8,791,150	-	-	-	8,791,150	8,791,150
Miscellaneous						
Sales of prints	262,677	-	-	-	262,677	-
Interest income	5,167	166	3,475	-	8,808	16,117
Other	146,263	23,482	-	-	172,745	66,241
Total revenues	16,302,661	1,351,118	767,507	-	17,421,186	18,776,451
<b>Expenses:</b>						
<b>Add to safety -</b>						
<b>  Current:</b>						
Personal services and related benefits	5,899,487	571,250	-	-	6,470,737	6,460,246
Printing services	2,587,546	44,288	-	-	2,631,834	271,170
Supplies and maintenance	2,155,576	683,487	-	100	2,839,163	2,779,187
Travel and other charges	978	-	-	-	978	4,136
Appropriated for the National Park Service and for duty	6,350	-	-	-	6,350	6,350
Rent service	289,315	32,688	147,421	-	469,424	481,765
Total safety	111,318	730,623	147,421	147,421	1,136,883	1,189,179
Total expenses	12,048,260	1,381,648	147,421	147,421	13,724,750	13,791,693
<b>  Excess (deficiency) of revenues over expenses</b>	<b>4,254,401</b>	<b>(30,530)</b>	<b>620,086</b>	<b>(147,421)</b>	<b>3,681,535</b>	<b>(5,935,242)</b>
<b>Other financing sources (uses):</b>						
Proceeds from capital leases	94,478	-	-	-	94,478	111,670
Operating transfers in	-	-	-	146,034	146,034	40,001
Operating transfers out	(114,820)	-	-	-	(114,820)	(148,003)
Total other financing sources (uses)	(20,342)	-	-	146,034	94,478	10,668
<b>  Excess (deficiency) of revenues over expenses and other sources (uses)</b>	<b>4,234,059</b>	<b>(30,530)</b>	<b>620,086</b>	<b>3,463</b>	<b>3,776,013</b>	<b>(5,924,574)</b>
<b>fund balances (deficits), beginning</b>	<b>(181,800)</b>	<b>52,680</b>	<b>175,751</b>	<b>-</b>	<b>(110,247)</b>	<b>1,391,226</b>
<b>fund balances (deficits), ending</b>	<b>\$ (157,741)</b>	<b>\$ (30,530)</b>	<b>\$195,827</b>	<b>\$ 3,463</b>	<b>\$ (110,246)</b>	<b>\$ (178,348)</b>

The accompanying notes are an integral part of this statement.

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

a CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

MEMO

1. Audit of the 1984  
2. Audit of the 1985  
3. Audit of the 1986  
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MEMO

Report Date: 10/11/84

100 The National  
Center for Public  
Accounting

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The Honorable Bill Holt  
Jugopfelles Parish Sheriff  
Macksville, Louisiana

We have audited the general purpose financial statements of Jugopfelles Parish Sheriff as of and for the year ended June 30, 1984, and have issued our report thereon dated October 11, 1984.

In connection with our audit of the general purpose financial statements of the Jugopfelles Parish Sheriff and with our consideration of the Jugopfelles Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Design of State and Local Governments*, we selected certain transactions applicable to certain major federal financial assistance programs for the year ended June 30, 1984. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Jugopfelles Parish Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Jugopfelles Parish Sheriff had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

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.

*Darnall, Sikes, Kolder, Frederick & Rainey*

a Corporation of Certified Public Accountants

Lafayette, Louisiana  
October 11, 1984

MEMO  
REPORT DATE: 10/11/84  
REPORT PERIOD: 6/30/84  
REPORT TYPE: COMPLIANCE  
REPORT NO.: 1000-1000

BOYKIN'S PACIFIC SHERIFF  
Barkville, Louisiana  
Capital Projects Fund

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance  
Years Ended June 30, 1994 and 1995

	<u>1994</u>	<u>1995</u>
Revenues:		
Interest	\$ -	\$ 26,633
Expenditures:		
Current -		
Operations and maintenance	702	91
Capital outlay -		
Vehicle maintenance facility	343,467	-
Bunkie Room	-	49,826
Emergency service building and equipment	-	-
Total expenditures	<u>344,169</u>	<u>1,318,318</u>
Deficiency of revenues over expenditures	(343,467)	(1,291,685)
Other financing sources:		
Operating transfers in	<u>188,636</u>	<u>48,581</u>
Surplus (deficiency) of revenues and other sources over expenditures	3,469	(1,243,104)
Fund balance, beginning	<u>-</u>	<u>1,267,818</u>
Fund balance, ending	<u>\$ 3,465</u>	<u>\$ -</u>

**DARNALL, SIKES, KOLDER, FREDERICK & RAINEY**

INDEPENDENT ACCOUNTING FIRM REGISTERED

1988

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 Baton Rouge, Louisiana 70801  
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 Telex: (504) 383-1111  
 Cable: (504) 383-1111  
 Registered Office: 1000 Lakeside Drive  
 Baton Rouge, Louisiana 70801

1988

Report Period: 6/30/88

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
 CONTROL STRUCTURE USED IN ADMINISTERING  
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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The Honorable Bill Bell  
 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, 1988, and have issued our report thereon dated October 31, 1988.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Section of State and Local Governments. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

In planning and performing our audit for the year ended June 30, 1988, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures related to our audit of the general purpose financial statements in a separate report dated October 31, 1988.

The Avoyelles Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, projection of any evaluation of the

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FISCAL YEAR 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 13th 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.
- 13th 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 17 of the Louisiana Constitution of 1874, 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 Income Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

**Recommendation:**

In order to comply with the Louisiana Revised Statutes, the Sheriff should increase revenues and/or reduce expenditures, when appropriate in order to eliminate all deficit fund balances.

**Response:**

The Sheriff intends to comply with the statute mentioned above by increasing revenues and/or reducing expenditures.

**Noncompliance with Budget Law**

**Finding:**

The 1984 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-RR 39:1318 of the Local Government Budget Act.

**Recommendation:**

The Sheriff's office should enhance control procedures to ensure that budgets are amended in accordance with the Local Government Budget Act.

**Response:**

Control procedures will be strengthened to ensure that budgets are amended in accordance with the requirements of the Local Government Budget Act.

**Noncompliance with 1975 Sales Tax Sinking Fund Requirements**

**Finding:**

The monthly sinking fund requirements as required by the 1984 Sales Tax Bond Agreements were not funded monthly.

**Recommendation:**

Sinking fund payments should be made monthly in a timely manner as required by the 1984 Sales Tax Bond Agreements.

**Response:**

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



# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMPHIS, TENNESSEE

MEMPHIS

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## MEMO

Report Date: 10/21/86

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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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The Honorable Bill Holt  
Avoyelles Parish Sheriff  
Marksville, Louisiana

We have audited the general purpose financial statements of Avoyelles Parish Sheriff as of and for the year ended June 30, 1986, and have issued our Report thereon dated October 21, 1986.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

Compliance with laws, regulations, contracts, and grants applicable to Avoyelles Parish Sheriff is the responsibility of the Sheriff. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Avoyelles Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, we provide for any liability that may result has been recognized in Avoyelles Parish Sheriff's 1986 financial statements.

#### Environmental Fund Deficits

#### Finding:

According to the Louisiana Revised Statutes, a deficit fund balance allocation is prohibited. The General Fund and 1994 Sales Tax Fund have deficit fund balances as of June 30, 1986.

MEMPHIS  
MEMPHIS, TENNESSEE  
MEMPHIS, TENNESSEE  
MEMPHIS, TENNESSEE  
MEMPHIS, TENNESSEE

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### 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:

My response is considered necessary.

A material weakness is a reportable 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 accounts 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 as defined above. We believe the reportable conditions 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 Assouline Parish Sheriff, in a separate letter dated October 11, 1986.

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

*Darnall, Selms, Kelder, Frederick & Rainey*  
A Corporation of Certified Public Accountants

Lafayette, Louisiana  
October 13, 1986

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

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MEMO  
 August 11, 1996

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
 STRUCTURE BASED ON AN ASSESSMENT OF GENERAL PURPOSE  
 FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

The Honorable Bill Holt  
 Acyella Parish Sheriff  
 Arkadelphia, Louisiana

We have audited the general purpose financial statements of the Acyella Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated October 12, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Governance 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.

The Acyella Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Acyella Parish Sheriff for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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FEDERAL CONTROL, COMPLIANCE  
AND  
OTHER INFORMATION

Municipal Public Utility  
Monteville, Louisiana  
Fiduciary Fund Type - Agency Funds

Statement of Changes in Assets and Liabilities  
Year Ended June 30, 1998  
With Comparative Totals for Year Ended June 30, 1997

Resources, beginning of year	1997		1998		Federal Grants	Totals	
	Local Fund	State Fund	Local Fund	State Fund		1997	1998
Resources, beginning of year	\$ 3,327	\$ 2,222	\$ 3,327	\$ 1,100	\$ 1,100,000	\$ 3,027,000	\$ 3,027,000
<b>additions:</b>							
<b>Revenues -</b>							
Monteville Sales, utility, and ad taxes	300,000	-	-	-	-	300,000	300,000
Amortize deposits	8,000	-	-	-	-	8,000	8,000
Grant of about 1 year	50,000	-	-	-	-	50,000	50,000
State	-	1,600	-	-	-	1,600	1,600
Fines and costs	-	-	100,100	200,100	-	300,200	300,200
Dividends and partnerships collection	70,000	-	-	-	-	70,000	70,000
Taxes, Fees, etc. paid to Gas and Electric	-	-	-	-	1,000,000	1,000,000	1,000,000
Transfer deposits	-	-	600	600	700,000	700,600	680,000
Transfer on Investments	-	60	60	60	-	1,200	1,200
Transfer from Other and cash fund	-	-	-	100,000	-	100,000	100,000
Transfer from General Fund	-	-	-	100,000	-	-	100,000
Total Additions	368,000	1,660	100,700	200,760	1,700,000	2,000,560	2,000,560
Total	368,000	1,660	100,700	200,760	1,700,000	2,000,560	2,000,560
<b>deductions:</b>							
Taxes, Fees, etc. distributed to Gas and Electric and others	-	-	-	-	1,000,000	1,000,000	1,000,000
Salary	1,000	-	-	-	-	1,000	1,000
Monteville General Fund and Clerk of Court	100,000	-	-	80,100	-	180,100	170,100
Utilities and others	200,000	-	-	-	-	200,000	200,000
Depreciate	4,000	-	-	-	-	4,000	4,000
Structure and storage	8,000	-	-	-	-	8,000	8,000
Utilities gas insurance	8,000	-	-	-	-	8,000	8,000
Transfer to the State	-	-	-	-	700,000	700,000	700,000
Other payments	100	-	-	-	-	100	100
Other utilities	2,000	-	-	50,000	-	52,000	52,000
Electric of Spring	-	-	-	70,000	-	70,000	70,000
Police pay	-	-	-	20,000	-	20,000	20,000
Judges	-	-	-	20,000	-	20,000	20,000
Judges judicial expense fund	-	-	-	10,000	-	10,000	10,000
Court recording clerk	-	-	-	100	-	100	100
Indigent defender fund	-	-	-	20,000	-	20,000	20,000
Indigent defender fee	-	-	-	40,000	-	40,000	40,000
Cost of the Commission on Law Enforcement	-	-	-	1,000	-	1,000	1,000
Law Law Enforcement Training	-	-	-	1,000	-	1,000	1,000
Law Law Department of Wildlife and Fisheries	-	-	-	70	-	70	70
Concessions	-	-	-	1,000	-	1,000	1,000
Transfer to the Judicial Court Fund	-	1,000	10,000	-	-	11,000	11,000
Total Deductions	368,000	1,660	100,700	200,760	1,700,000	2,000,560	2,000,560
Resources, end of year	\$ 2,960	\$ 2,562	\$ 2,627	\$ 899	\$ 1,000,000	\$ 2,027,000	\$ 2,027,000

detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

This report is intended solely for the use of the Acadian Parish Sheriff and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Acadian Parish Sheriff, is a matter of public record.

*Darnall, Sikes, Kolder, Frederick & Rainey*  
A Corporation of Certified Public Accountants

Lafayette, Louisiana  
October 11, 1996

structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

<u>Accounting Requirements</u>	
Revenues/Receipts	
Purchases/Disbursements	
Payroll	
Inventory control	
<u>Administrative Controls</u>	
<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity	Type of services allowed
Civil rights	or not allowed
Federal financial reports	Eligibility
Drug-Free Workplace Act	
Allowable costs/cost principles	

For all of the general control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1998, the Appalachian Parish Sheriff had no major federal financial assistance programs and reported all personnel of his local federal financial assistance under the following nonmajor federal financial assistance program:

#### Multi-Jurisdictional Task Force

We performed tests of controls, as required by OMB Circular A-135, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements, that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable 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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be

ROYELLE PARISH SHERIFF  
Marksville, Louisiana

Notes to Financial Statements (Continued)

F. Interest-bearing Deposits

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

G. Unapplied Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are identified 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 4 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 as June 30, 1994, 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.



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MEMO  
August 11, 1986 10:00 AM

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE FEDERAL REQUIREMENTS APPLICABLE TO RECIPIENT FEDERAL FINANCIAL ASSISTANCE PROGRAMS

TO THE HONORABLE  
WILLIAM H. BELLS  
SHERIFF  
BOURBONNE PARISH, LOUISIANA

OFF: BOURBONNE PARISH  
1000 Poydras Street  
New Orleans, Louisiana 70112  
Phone: 504-581-1100  
Telex: 504-581-1100

DATE OF REPORT  
AUGUST 11, 1986

PERIOD FOR WHICH  
REPORT IS MADE  
JUNE 30, 1986

REPORT MADE AT  
BOURBONNE PARISH, LOUISIANA

REPORT MADE BY  
DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

REPORT MADE FOR  
WILLIAM H. BELLS  
SHERIFF  
BOURBONNE PARISH, LOUISIANA

The Honorable Bill Bells  
Bourbonne Parish Sheriff  
Bourbonne, Louisiana

We have audited the general purpose financial statements of Bourbonne Parish Sheriff as of and for the year ended June 30, 1986, and have issued our report thereon dated October 11, 1986.

We have applied procedures to test the Bourbonne Parish Sheriff's compliance with the following requirements applicable to its non-major federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1986:

### General Requirements

Federal activity  
Civil Rights  
Federal Financial Reports  
Drug-Free Workplace Act  
Allowable costs/cost principles

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Requirements for Single Audit of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bourbonne Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Bourbonne Parish Sheriff had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

DELOITTE  
HAS & RICHMOND  
MEMBER FIRM MEMBER OF  
INTERNATIONAL ACCOUNTANTS  
SERVICES NETWORK  
MEMBER OF DELOITTE  
TOUCHES PETERSON & PENNELL

BOYCEVILLE PARISH SHERIFF  
Boyceville, Louisiana

Notes to Financial Statements (Continued)

(18) Deficits in Individual Funds

The General Fund and the 1984 Sales Tax Fund reflect deficit fund balances at June 30, 1986. These deficits are expected to be funded by future General Fund revenues generated from the operation of jail facilities and sales tax revenues collected in the subsequent fiscal year.

(19) Intergovernmental Agreement

The Sheriff entered into an intergovernmental agreement dated June 30, 1985 with the Acopellen 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, 1986, the Sheriff has billed the Police Jury \$123,313 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 \$123,313.

ANGELINE FARRIS 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 purposes 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.

BOGALUSA PARISH Sheriff  
Bogalusa, Louisiana

Notes to Financial Statements (Continued)

Debt Service Fund

The Debt Service Fund accounts for the servicing of the public improvement sales tax bonds (principal 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, or returns. Disbursements from these funds are made to various parish agencies, litigants in suits, or others, 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 connected only with the measurement of financial position and does not involve measurement of results of operations.

ANGELINE PARISH SHERIFF  
Marksville, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General fund assets acquired through capital lease agreements are recognized as other financing sources and capital asset 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.

F. 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.

ANTHONY L. BARKER SHERIFF  
Marksville, Louisiana

Notes to Financial Statements (Continued)

F. GAAR 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.

G. 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.

H. 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 overly complex and difficult to read.

I. Total Columns on Combined Statements - Scrivens

Total columns on the Combined Statements - Scrivens are explained Memorandum Only to indicate that they are presented only as facilitative financial analysis. Data in these columns do not present financial positions, 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.

J. Adoption of GASB Statement No. 21

During the year ended June 30, 1986, the Sheriff adopted GASB Statement No. 21, Accounting for Pensions by State and Local Government Employees. Although this statement is effective for periods beginning after June 30, 1987, the Governmental Accounting Standards Board is encouraging early implementation.

AVYLLER PERISH SHERIFF  
 Marksville, Louisiana

Notes to Financial Statements (Continued)

(C) 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 and national banks having principal offices in Louisiana. As June 30, 1986, the Sheriff has cash and interest-bearing deposits (bank balances net of overdrafts) totaling \$334,853 as follows:

Demand deposits	\$ 25,500
Interest-bearing demand deposits	332,094
Time deposits	<u>332,353</u>
Total cash and interest-bearing deposits	689,947
Less: Overdrafts	<u>(355,094)</u>
Net	<u>\$ 334,853</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, for 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, 1986, are stated as follows:

Bank balances	\$ 318,334
Federal deposit insurance	\$ 288,880
Pledged securities (category 3)	<u>342,880</u>
Total federal insurance and pledged securities	<u>\$1,049,880</u>
Excess of federal insurance and pledged securities over bank balances	<u>\$ 427,243</u>

ANNEXES PARISH SHERIFF  
 Metairie, Louisiana

Notes to Financial Statements (Continued)

(8) Interfund Receivables/Payables

	Due From Other Funds	Due to Other Funds
General Fund	\$ 87,771	\$ 56,849
Special revenue fund:		
Sales tax fund	-	87,818
Debt service fund	27,826	-
Agency funds:		
Bond fund	-	8
Fines and cost fund	-	70
12th Judicial court fines fund	-	62
Federal inmate fund	<u>1,850</u>	<u>1,218</u>
	<u>\$116,647</u>	<u>\$146,947</u>

(9) Due From Other Governmental Units

Amounts due from other governmental units totaling \$1,127,512 as June 30, 1996, consisted of the following:

	General Fund	Sales Tax Fund
Department of Public Safety and Corrections	\$ 487,186	\$ -
U. S. Immigration and Naturalization	424,227	-
Department of Treasury	54,231	-
Annexes Parish School Board	-	72,326
Various parishes and cities	180,257	-
Other	<u>21,571</u>	<u>-</u>
	<u>\$1,147,271</u>	<u>\$72,326</u>



WYCHELLE PARISH SHERIFF  
 Marksville, Louisiana

Notes to Financial Statements (Continued)

(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>Construction in Progress</u>	<u>Total General Fixed Assets</u>
Balance, June 30, 1995	\$124,400	\$5,318,308	\$2,758,842	\$ 7,256	\$8,108,806
Additions	-	351,321	241,317	143,447	736,085
Deletions	-	-	1,200	151,321	152,521
Balance, June 30, 1996	\$124,400	\$5,669,629	\$2,998,959	\$ -	\$9,893,088

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

Proceeds of the one-half cent sales and use tax (1996 collections \$1,148,341; 1995 \$1,034,331 approved by voters on November 29, 1995 and levied by the Sheriff beginning January 1, 1995 are dedicated to the following purposes:

Establishing, acquiring, reconstructing, improving, maintaining, staffing and operating equipment and facilities necessary to provide enhanced 911 emergency telephone, substance, 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 sum maturing installment of principal and interest on the outstanding bonds. Such transfers must be made on or before the 15th 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, 1996, the Sheriff violated the "Sinking Fund" requirement when he failed to make the monthly deposits on or before the 15th day of the month.

On June 30, 1996, \$71,224 of sales tax receivable is reflected on the 1996 Sales Tax Fund's balance sheet.

ANGELLAS PARISH SHERIFF  
Marksville, Louisiana

Notes to Financial Statements (Continued)

(B) 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 his 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, 1996, amounted to \$112,821.

B. Louisiana Sheriffs' Pension and Relief Fund

Plan Description-

The Angellas 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 11:2112 to provide retirement, disability and survivor benefits to Sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's 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 Sheriff's Pension and Relief Fund, P.O. Box 3183, Monroe, Louisiana 71210-3184.

Funding Policy-

Plan members are required to contribute 7.5% of their annual covered salary and the Angellas Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 1.0% of annual covered payroll. The contribution requirements of plan members and the Angellas Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The Angellas Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1994, 1995, and 1996 were \$193,518, \$139,314 and \$154,779 respectively.

AVYELLES 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, 1990, \$18,000 is owed to Avoyelles Parish School Board for monthly lease payments.

(13) Taxes Paid Under Protest

The unaccrued balances due to taxing bodies and others in the Agency funds at June 30, 1990, include \$187,545 of taxes paid under protest plus interest earned to date of \$87,430 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.

(14) Litigation and Claims

At June 30, 1990, the Sheriff is involved in several lawsuits claiming damages. It is 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 Frisco Corporation for reimbursement of \$71,428 for medical expenses used as a result of treatment for Pierre Rizzo 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, 1990 because it is not collectible within the current period or soon enough thereafter to pay liabilities of the current period.

(15) Leases

On March 14, 1993, the Sheriff entered into a contract with Aradian 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 \$17,000 each, beginning March 14, 1993. The operations and maintenance expenditures of the 1994 Sales Tax Fund reflects \$126,000 for ambulance services for the year ended June 30, 1994.

BOYVILLE PARISH SHERIFF  
Barkoville, Louisiana

Notes to Financial Statements (Continued)

\$100,000 through May 1, 2008; interest due semi-annually at 4.75 to 10.00 percent, secured by an irrevocable pledge and dedication of non-half parcel; sales tax.

	<u>\$1,302,000</u>
Total general long-term debt	<u>\$2,425,070</u>

The annual requirements to retire all general long-term debt as of June 30, 1996, including interest payments of \$809,326 are as follows:

Year Ending June 30,	Principal	Interest	Totals
1997	\$ 300,000	\$150,000	\$ 450,000
1998	320,490	117,200	437,690
1999	344,580	100,382	444,962
2000	360,000	87,300	447,300
2001	375,000	74,081	449,081
2002-2006	800,000	274,425	1,074,425
2007-2009	<u>425,000</u>	<u>52,500</u>	<u>477,500</u>
	<u>\$2,425,070</u>	<u>\$809,326</u>	<u>\$3,234,396</u>

(34) Leases

Capital Leases -

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. The Sheriff entered into a lease agreement with Ford Motor Credit Company on February 21, 1994 for the purchase of automobiles. Future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1996, is as follows:

		Automobiles
Fiscal year:		
1996		\$45,000
1997		<u>38,084</u>
	Total minimum lease payments	83,084
		<u>87,925</u>
Less:	Amount representing interest	<u>\$6,335</u>
	Present value of net minimum lease payments	<u>\$81,590</u>

MOBILE PARISH SHERIFF  
Bossierite, 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 certain operating supplies are regarded as expenditures at the time purchased.

**BOYDVILLE PARISH SHERIFF**  
 Marksville, Louisiana

Notes to Financial Statements (Continued)

(9) Employees 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 retirees' health care insurance benefits are recognized as expenses when the monthly premiums are paid and as revenue when reimbursement is received from the retirees. For the year ended June 30, 1994 the amount of retiree benefits totaled \$33,910.

(10) Violation of State Statutes

- A. According to the Louisiana Revised Statutes, a deficit fund balance situation is prohibited. The General Fund and 1994 Sales Tax Fund have deficits in their respective fund balances as of June 30, 1994.
- B. The special revenue 1994 Sales Tax Fund budget was not amended in accordance with certain state budgeting requirements of the Local Government Budget Law.

(11) Changes in Agency Fund Balances

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

	Civil Fund	Bond Fund	Fines and Court Fund
Balance, June 30, 1993	\$ 3,170	\$2,255	\$ 21,799
Additions	442,861	4,816	282,213
Deductions	<u>442,271</u>	<u>2,718</u>	<u>173,825</u>
Balance, June 30, 1994	<u>\$ 3,760</u>	<u>\$4,353</u>	<u>\$ 28,187</u>

**WHEELER PARISH SHERIFF**  
**Monroeville, Louisiana**

Notes to Financial Statements (Continued)

(13) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1998:

	Balance 06/30/97	Additions	Reductions	Balance 06/30/98
Notes payable	\$ 208,143	\$ -	\$ 39,455	\$ 168,688
Capital lease payable	47,349	95,410	38,379	83,380
Certificates of Indebtedness	605,000	-	118,000	487,000
Public Improvement sales tax bonds	<u>1,500,000</u>	<u>-</u>	<u>25,000</u>	<u>1,500,000</u>
Total	<u>\$2,400,492</u>	<u>\$95,410</u>	<u>\$182,834</u>	<u>\$2,413,068</u>

Long-term debt outstanding at June 30, 1998 is comprised of the following:

Notes payable to American Agribank;  
 due in monthly installments of  
 \$4,000 including interest at 7.0  
 percent; final payment due September  
 1998. \$ 168,688

Capital lease payable to Ford Motor  
 Credit Company; bearing interest of  
 7.00 percent; payable in 24 monthly  
 installments of \$4,156; final payment  
 due March 3, 1998. 83,380

\$5,180,000 Certificates of  
 Indebtedness dated March 1, 1991; due  
 in annual installments of \$128,000 to  
 \$100,000 through March 1, 2001;  
 interest at 5.50 to 8.25 percent;  
 secured by an irrevocable pledge and  
 dedication of funds derived from a  
 parishwide special tax of 0.41 mills. 600,000

\$1,450,000 Public Improvement Sales  
 Tax Bonds, Series 1994; principal due  
 in annual installments of \$60,000 to

ACYELLES BAKING MERRY  
 Marksville, Louisiana

Notes to Financial Statements (Continued)

	12th Judicial Court Fines Fund	Tax Collector Fund	Income Fund
Balance, June 30, 1991	\$ 464	\$ 155,214	\$ 25,174
Additions	399,385	4,830,849	732,714
Subtractions	(398,885)	(4,843,064)	(731,852)
Balance, June 30, 1992	<u>\$ 864</u>	<u>\$ 142,009</u>	<u>\$ 24,036</u>

(11) Notes Payable

At June 30, 1992, notes payable of the General Fund consisted of the following:

Notes payable to bank; due on July 1, 1992; bearing interest at 7.0 percent; secured by assignment of receivables.	\$200,000
Notes payable to bank; due July 1, 1992; bearing interest at 7.0 percent; secured by assignment of receivables.	75,000
Notes payable to bank; due April 30, 1997; bearing interest at 10.50 percent; secured by assignment of receivables.	145,351
Notes payable to bank; due May 25, 1997; bearing interest at 10.75 percent; secured by assignment of receivables.	62,500
	<u>\$382,851</u>