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John A. Windham, CPA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH "GOVERNMENT AUDITING STANDARDS"**

Mr. M. Sallivar Bishop
Sheriff and Co-Officia Tax Collector
Bossierard Parish Sheriff
DeRidder, Louisiana

I have audited the general purpose financial statements of the Bossierard Parish Sheriff, as of and for the year ended June 30, 1996, and have issued my report thereon dated November 19, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Bossierard 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 general purpose 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 my audit of the general purpose financial statements of the Bossierard Parish Sheriff, for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I

BERINGOARD PARISH SHERIFF

GENERAL FUND

GENERAL FUND

The general fund is the primary operating fund of the sheriff and receives most of the revenues derived by the sheriff from local sources (principally ad valorem taxes and sales tax commissions) and state sources (principally state revenue sharing). General fund expenditures represent the cost of general operations of the Sheriff's department. The general fund is used to account for all financial resources and expenditures except those that are required to be accounted for in another fund.

DEAEREGARD JARIS KERRIFF

Schedule 1

GENERAL FUND
 SCHEDULE OF REVENUES
 Year Ended June 30, 1998

REVENUES	
Ad valorem taxes	\$ 1,333,684
Intergovernmental revenues:	
Federal grants:	
Drug Task Force	188,408
Office of Emergency Preparedness	19,333
Food Distribution Program	3,886
In. Highway Safety Commission	3,943
State grants:	
State supplemental pay	147,984
S.A.S.E.	19,339
Local funds:	
City of Belknap	39,681
SM District Law Enforcement Planning Council, Inc.	9,814
Law Enforcement Training Tuition	1,890
Fees, charges, and commissions for services:	
Commission on state revenue sharing	152,837
Commission on licenses and fines	113,670
Commission on sales tax and license collections	242,371
Commission on ad valorem taxes	6,307
Commission on fines and bonds	12,892
Commission on sales and seizures	12,779
Commission on judicial sales	31,856
Civil fees	8,188
Criminal and traffic court fees	62,878
Court attendance fees	3,640
Transportation of prisoner fees	5,771
Feeding and keeping prisoner fees (parish)	58,630
Feeding and keeping prisoner fees (state and federal)	414,177
Tax notices and advertisement fees	11,038
Interest	33,162
Rental income	1,809
Miscellaneous	<u>25</u>
Total revenues	\$ 2,818,523

BERKSHIRE COUNTY SHERIFF

Schedule 2

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 Year Ended June 30, 1996

GENERAL GOVERNMENT

Function - Tax collector:

Personal services and related benefits	\$ 131,484
Materials, supplies and other charges	38,776
Training and travel	2,325
Capital outlay	<u>22,548</u>

Total - tax collector expense \$ 195,233

PUBLIC SAFETY

Administrations:

Personal services and related benefits	\$ 180,888
Materials, supplies and other charges	81,313
Training and travel	2,943
Capital outlay	<u>6,112</u>

Total - administration expenses \$ 250,923

Community Services:

Materials, supplies and other charges	\$ 20,947
Training and travel	<u>1,664</u>

Total - community service expenses \$ 22,611

Civil Services:

Personal services and related benefits	\$ 54,859
Materials, supplies and other charges	2,178
Capital outlay	<u>183</u>

Total - civil services expenses \$ 57,138

Criminal Investigations:

Personal services and related benefits	\$ 1,058,608
Law enforcement supplies	18,488
Materials, supplies and other charges	29,051
Travel and Deputy training	12,303
Deputy uniforms	46,329
Informants	38,000
City/Criminal Apprehension Program	24,400
Reserve force	5,148
Capital outlay	<u>21,388</u>

Total - criminal investigation expense \$ 1,281,625

(Continued)

NEWARK POLICE DEPARTMENT

Schedule 3

GENERAL FUND
 SCHEDULE OF EXPENDITURES
 Year Ended June 30, 1978

Custody of Prisoners:	
Personal services and related benefits	\$ 689,396
Food	132,470
Prisoner welfare expense	35,613
Jail materials, supplies and other charges	12,810
Training and travel	2,177
Capital outlay	2,399
Transportation of prisoners	3,407
Uniforms	<u>28,878</u>
Total - custody of prisoners expense	\$ 905,044
Communications:	
Personal services	\$ 158,669
Materials, supplies and other charges	9,421
Travel	3,197
Capital outlay	<u>8,139</u>
Total - communications expense	\$ 179,426
Automotive Services:	
Operations - gas, oil, maintenance and repairs	\$ 119,789
Insurance	28,841
Capital outlay	<u>143,772</u>
Total - automotive services expense	\$ 392,402
Total Expenditures	\$ 1,122,882
	(Concluded)

BEAUREGARD PARISH SHERIFF

SHERIFF FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. It also accounts for collection of bonds, fines and cost, and payment of these collections to the 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.

INMATE FUND

The Inmate Fund accounts for money deposited by prison inmates while incarcerated in the Beauregard Parish Jail. Withdrawals are made for purchases from the jail commissary. Any balance remaining to the credit of the prisoner is refunded upon release or transfer to another prison.

BEAUREGARD PARISH SHERIFF

FINANCIAL FUND TYPE - AGENCY FUNDS
 COMBINED BALANCE SHEET
 June 30, 1994

<u>ASSETS</u>	<u>CASH BOND</u> <u>FUND</u>	<u>CRIMINAL</u> <u>COURT FUND</u>	<u>CIVIL JUST</u> <u>FUND</u>
Cash	\$ 3,892	\$ 14,586	\$ 225
 <u>LIABILITIES</u>			
Due to taxing bodies and others	\$ 3,892	\$ 14,586	\$ 225
Due to general fund	---	---	---
Total liabilities	\$ 3,892	\$ 14,586	\$ 225

Schedule 3

<u>TRAFFIC COUNT FUND</u>	<u>RESCUETTE SEIZURE FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>ISSUANCE FUND</u>	<u>TOTAL</u>
\$ 20,336	\$ 19,880	\$ 153,868	\$ 1,574	\$ 215,798
\$ 20,336	\$ 19,360	\$ 152,988	\$ 1,574	\$ 215,838
---	520	880	144	1,174
\$ 20,336	\$ 19,880	\$ 153,868	\$ 1,574	\$ 215,798

BERNARDINE POLICE SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCES BY FUND
 Year Ended June 30, 1978

	CASH BOND FUND	CRIMINAL COURT FUND	CIVIL SUIT FUND
BALANCE AT BEGINNING OF YEAR	\$ 3,904	\$ 32,319	\$ 1,283
ADDITIONS			
Deposits			
Sheriff's sales	---	---	131,439
Bonds	15,621	---	---
Fines and costs	---	301,983	---
Seizure funds	---	---	---
Prison inmates	---	---	---
Taxes, fees, etc. paid to tax collector	---	---	---
Garnishments	---	---	54,351
Total additions	<u>\$ 15,621</u>	<u>\$ 301,983</u>	<u>\$185,790</u>
Subtotal	\$ 18,975	\$ 334,302	\$186,971
DEDUCTIONS			
Taxes, fees, etc. distributed to taxing bodies	\$ ---	\$ ---	\$ 536
Deposits settled to:			
Sheriff's general fund	---	19,196	74,989
Clerk of court	---	5,883	17,836
Police Jury	---	118,829	---
District attorney	---	21,888	---
Indigent defender	---	17,889	---
Attorneys, litigants, appraisers, etc.	---	---	4,568
Garnishments	---	---	82,437
Other settlements	---	---	33,836
Crime laboratory	---	6,977	---
Crime victim reparations	---	10,786	---
Refunds	11,769	2,589	2,734
Inmate-withdrawals for purchase of merchandise	---	---	---
Training	---	---	---
Louisiana Wildlife Preservation	---	---	---
Interfund transfers	3,309	---	---
Department of Public Safety	---	3,818	---
City of Shiflder	---	---	---
Forfeiture judgments	---	---	---

Schedule 4

TRAFFIC COUNTY FUND	WARRANTY DEPOSIT FUND	TAX COLLECTOR FUND	EMERGENCY FUND	TOTAL
\$ 32,378	\$ ----	\$ 119,987	\$ 3,753	\$ 156,118
----	----	----	----	131,619
402,336	----	----	----	15,021
----	33,999	----	----	684,209
----	----	----	80,337	33,000
----	----	24,668,390	----	80,337
8402,336	\$ 33,999	824,688,390	\$ 80,337	\$ 25,587,621
8438,604	\$ 33,999	824,786,577	\$ 80,337	\$ 25,768,620
\$ ----	\$ ----	824,633,109	\$ ----	\$ 24,633,647
33,640	----	----	----	132,825
49,160	----	----	----	63,419
171,540	----	----	----	250,460
57,760	----	----	----	79,440
98,360	----	----	----	107,450
----	----	----	----	4,860
150	----	----	----	52,427
38,089	----	----	----	33,985
7,871	----	----	----	27,657
938	----	----	18,618	18,577
----	----	----	64,800	35,440
----	----	----	----	64,800
----	----	----	----	----
----	----	----	----	3,308
----	----	----	----	1,018
----	----	----	----	----
----	18,610	----	----	14,018

(Continued)

Schedule 4

<u>TRAFFIC COUNTY FUND</u>	<u>BRACOTT'S SCHOOL FUND</u>	<u>TAX COLLECTION FUND</u>	<u>IMMANCE FUND</u>	<u>TOTAL</u>
\$ ---	\$ ---	\$ ---	\$ ---	\$ 1,860
7,352	---	---	---	8,583
<u>17,325</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>18,112</u>
\$411,460	\$ 14,918	\$28,833,189	\$ 81,416	\$29,551,624
\$ 23,136	\$ 18,878	\$ 153,468	\$ 1,624	\$ 218,738

(Concluded)

BOSSIERE PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1994 to June 30, 1995

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 83,088
Louisiana Department of Agriculture and Forestry	39,494
Louisiana Tax Commission	3,385
Boissiere Parish:	
Police Jury	5,313,491
School Board	19,849,496
Waterworks district	172,486
Hospital district	117
Library	890,152
Sheriff	2,279,038
Assessor	417,155
Clerk of Court	328
Fire districts	232,858
Sales tax audit fees	1,424
Parsonage funds	285,324
Town of Merryville	283,861
City of DeRidder	3,998,100
Refunds	18,318
	<hr/>
Total	\$ 24,633,102

UNSETTLED BALANCES AT JUNE 30, 1995
ARE TO TAXING BODIES AND OTHERS

\$ 153,818

(Continued)

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Iberville Parish Sheriff
DeRidder, Louisiana
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This report is intended for the information of the Iberville Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Windham, CPA

DeRidder, Louisiana
November 19, 1986

Schedule 5

<u>Criminal Investigation</u>	<u>Custody of Prisoners</u>	<u>Communications</u>	<u>Automotive</u>	<u>Total</u>
\$ 113,164	\$ 28,890	\$ 281,437	\$ 810,608	\$ 1,434,109
16,164	1,972	42,222	243,777	314,135
<u>(13,385)</u>	<u>(195)</u>	<u>(1,877)</u>	<u>(57,052)</u>	<u>(112,509)</u>
\$ 116,273	\$ 29,272	\$ 281,782	\$ 807,333	\$ 1,434,660

BEAUREGARD PARISH SHERIFF
 De Ridder, Louisiana
 Notes to Financial Statements

3. PENSION PLAN (Continued)

The System issues an annual publicly available financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71226, or by calling (318) 383-3193.

Funding Policy - Plan members are required by statute to contribute 8.1 percent of their annual covered salary and the Beauregard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.8 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Beauregard Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Beauregard Parish Sheriff's contributions to the System for the years ending June 30, 1998, 1999, and 1994, were \$80,551, \$89,591, and \$49,884, respectively, equal to the required contributions for each year.

4. CHANGES IN AGENCY FUND BALANCES

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

	Balance July 1, 1995	Additions	Deductions	Balance June 30, 1996
Agency funds:				
Cash bond fund	\$ 1,964	\$ 18,621	\$ 15,078	\$ 3,897
Criminal court fund	22,319	281,963	209,796	14,886
Civil suit fund	1,302	183,779	188,747	229
Traffic court fund	13,378	483,326	431,468	23,336
Execution seizure fund	—	33,900	14,018	19,882
Tax collector	119,387	34,488,198	34,613,108	153,468
Income fund	2,153	80,332	81,226	1,259
Total	218,093	829,187,422	829,551,824	\$ 218,358

5. TAXES PAID UNDER PROTEST

As of June 30, 1996, the sheriff was holding in escrow, taxes paid under protest in the amount of \$73,896 including interest.

Mr. W. Molliver Bishop
Sheriff and Ex-Officio Tax Collector
Bastrop and Parish Sheriff
DeBossier, Louisiana
Page 2

assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my 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.

Tax Collector Agency Fund:

Sales Tax Delinquencies:

Findings:

There is inadequate documentation in the taxpayer's individual file folders concerning delinquencies. There is little information in the taxpayer's files to determine what action if any has been taken against a delinquent account. In some instances, follow up procedures on delinquent accounts were not implemented timely. Some accounts that had been delinquent for months only had computer generated letters in the file with no other documentation concerning any other actions taken to correct the delinquency. A systematic procedure for handling delinquencies has not been implemented during the year. The above comments concerning delinquencies were verbally communicated to management in the prior year audit but have yet to be implemented.

Recommendations:

I recommend that all documentation concerning a delinquent account be kept in an orderly fashion in the taxpayer's individual file folder so that timely follow up procedures can be implemented. Each delinquent account should be reviewed each month to determine the corrective action that needs to be taken. I also recommend that a policy concerning delinquencies be formulated and adopted by management.

Mr. W. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
Deidder, Louisiana
Page 3

Management's Response:

A comprehensive delinquent policy similar to the one used by the State of Louisiana is being written by management and will be adopted and placed in effect as soon as it is completed. The policy will address all of our findings and provide for a systematic way to handle delinquent accounts.

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 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.

My 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. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Beauregard Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Wainman, CPA
Deidder, Louisiana
November 19, 1996

John A. Windham, CPA

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John A. Windham, CPA

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

Mr. M. Sullivan Bishop
Sheriff and Ex-Officio Tax Collector
Bossiergard Parish Sheriff
Bossier, Louisiana

I have audited the general purpose financial statements of the Bossiergard Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated November 13, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

The results of my tests disclosed no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

This report is intended for the information of the Bossiergard Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Windham, CPA

Bossier, Louisiana
November 13, 1996

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Mr. M. Sullivan Bishop
Sheriff and Ex-Officio Tax Collector
Bouttegard Parish Sheriff
DeRidder, Louisiana

I have audited the general purpose financial statements of the Bouttegard Parish Sheriff as of and for the year ended June 30, 1994, and have issued my report thereon dated November 15, 1994. These general purpose financial statements are the responsibility of the Bouttegard Parish Sheriff. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-120, "Audits of State and Local Governments." These standards and OMB Circular A-120 require that I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Bouttegard Parish Sheriff, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John A. Windham, CPA

DeRidder, Louisiana
November 15, 1994

BOUREGARD PARISH SHERIFF

Schedule 7

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended June 30, 1996

FEDERAL DONOR/ FUND-PROGRAM DONOR/ PROGRAM TITLE/ PROJECT NAME	FY96 AMOUNT	ISSUED/ EXPENDITURES
United States Department of Agriculture/ Louisiana Department of Agriculture and Forestry/ Food Distribution Program	10,310	\$ 2,884
United States Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice/ Drug Control and System Improvement Formula Grant/ Multi-Jurisdictional Task Force	16,375	193,409
U.S. Department of Transportation/ National Highway Traffic Safety Administration/ Louisiana Highway Safety Commission/ 1995/1996 Summer/Time Holidays Safe & Sober Campaign	20,600	1,063
Federal Emergency Management Agency/ Louisiana Military Department, Office of Emergency Preparedness Disaster Assistance/ Bouregard Parish Civil Defense	83,316	18,722
Total		\$ 118,761

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURES USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Mr. M. Bolivar Bishop
Sheriff and ex-Officio Tax Collector
Beauregard Parish Sheriff
Bossieres, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated November 19, 1996.

I conducted my 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-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended June 30, 1996, I considered the internal control structure of the Beauregard Parish Sheriff, in order to determine my auditing procedures for the purpose of expressing my opinion on the Beauregard Parish Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated November 19, 1996.

The Beauregard 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 executed 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

Mr. M. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Bourquegard Parish Sheriff
DeCadeville, Louisiana
Page 2

programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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.

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

Activity cycles

Revenues/receipts
Purchases/disbursements
Payroll/personnel

Financial statement captions

Cash
Receivables
Property and equipment
Payables
Fund balance

Accounting applications

Receivables
Cash receipts
Purchasing
Payroll
Property and equipment
General ledgers

General requirements

Political activity
Civil rights
Federal financial reports
Allowable cost/cost principles
Drug-free workplace
Administrative requirements

Mr. W. Melivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
Bossier, Louisiana
Page 3

Specific requirements
Types of services allowed
Matching level of effort
Special reporting requirements

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

During the year ended June 30, 1996, the Beauregard Parish Sheriff, had no major federal financial assistance programs and expended 1996 of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Multi-jurisdictional task force
Eminent assistance
Food distribution program
1995/1996 summertime holidays safe & sober campaign

I performed tests of controls, as required by OMB Circular A-129, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

Mr. W. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Beausoleil Parish Sheriff
DeRidder, Louisiana
Page 4

This report is intended for the information of the Beausoleil Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

John W. Winkler, CPA
DeRidder, Louisiana
November 18, 1994

John A. Windham, CPA

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John A. Windham, CPA

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

Mr. M. Belliver Bishop
Sheriff and Ex-Officio Tax Collector
Bossierard Parish Sheriff
Bossier, Louisiana

I have audited the general purpose financial statements of the Bossierard Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated November 19, 1996.

I have applied procedures to test the Bossierard Parish Sheriff's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- Political activity
- Civil rights
- Federal financial reports
- Allowable cost/cost principles
- Drug free workplace
- Administrative requirements

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

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

Mr. M. Sullivan Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana
Page 2

This report is intended for the information of the Beauregard Parish Sheriff and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Windham, CPA

DeRidder, Louisiana
November 19, 1996

John A. Windham, CPA

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Mr. M. Bellivar Bishop
Sheriff and Ex-Officio Tax Collector
Bossiergard Parish Sheriff
DeRidder, Louisiana

I have audited the general purpose financial statements of the Bossiergard Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated November 30, 1996.

In connection with my audit of the general purpose financial statements of the Bossiergard Parish Sheriff, and with my consideration of the Bossiergard Parish Sheriff's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain major federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching level of effort; and special reporting requirements that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Bossiergard Parish Sheriff's compliance with those requirements. Accordingly, I do not express such an opinion.

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

REINFORCED PARISH SHERIFF
 GENERAL FIXED ASSETS
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 Year ended June 30, 1996

	<u>Buildings</u>	<u>Office Furniture & Equipment</u>
General Fixed Assets Beginning	\$ 2,552	\$ 122,668
Additions	---	9,825
Deletions	<u>---</u>	<u>---</u>
General Fixed Assets Ending	<u>\$ 2,552</u>	<u>\$ 141,893</u>

BOSSIERVILLE PARISH SHERIFF
Bossierville, Louisiana
Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 23 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Bossierville Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups and activities that are controlled by the sheriff as an

BEAVERHAWK PARISH SHERIFF

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL
Year Ended June 30, 1994**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES			
GENERAL GOVERNMENTAL			
Tax collector	\$ 124,001	\$ 128,208	\$ (4,124)
PUBLIC SAFETY			
Administration	\$ 248,282	\$ 258,921	\$ (9,639)
Community services	22,804	22,611	1,193
Civil services	57,616	53,158	4,458
Criminal investigations	1,244,976	1,243,679	1,297
Custody of prisoners	839,501	908,848	(7,347)
Communications	168,424	168,645	221
Automotive services	302,374	303,406	1,032
Total public safety	\$2,943,117	\$2,925,854	\$ 17,263
Total expenditures	\$3,134,258	\$3,127,860	\$ 6,398
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
	\$ (337,711)	\$ (300,296)	\$ 37,415
OTHER FINANCING SOURCES (USES)			
Sale of assets	\$ 6,608	\$ 1,988	\$ 4,620
Gifts and donations	588	588	---
Transfers in	724,385	729,494	5,109
Transfers out	(248,721)	(248,893)	172
Total other financing sources (uses)	\$ 482,574	\$ 473,683	\$ 8,891
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	\$ 144,863	\$ 163,387	\$ 18,524
FUND BALANCE, BEGINNING			
	528,409	528,409	---
FUND BALANCE, ENDING			
	\$ 673,272	\$ 691,796	\$ 18,524

Statement C

<u>Special Revenue Fund</u>			<u>Totals (Memorandum) (Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ---	\$ ---	\$ ---	\$ 415,565	\$ 414,177	\$ (1,400)
---	---	---	7,371	11,604	3,857
2,881	2,907	88	15,435	14,127	492
---	---	---	1,800	1,800	---
---	---	---	18	35	23
<u>\$ 738,254</u>	<u>\$739,663</u>	<u>\$ 13,409</u>	<u>\$1,539,361</u>	<u>\$1,571,738</u>	<u>\$ 32,035</u>

(Continued)

The accompanying notes are an integral part of this statement.

BRANDENBURG PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET
 (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1996

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Fees, charges and commissions for services			
Feeding and keeping prisoner fees (state and federal)	\$ 415,665	\$ 414,377	\$ (1,288)
Tax notices and advertisement fees	7,377	11,034	3,657
Interest	12,754	13,168	408
Rental income	1,880	1,880	—
Miscellaneous	38	38	—
Total revenues	<u>\$2,800,281</u>	<u>\$2,813,577</u>	<u>\$ 13,296</u>

Statement G

Special Revenue Fund			Totals (Memorandum) (Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ ---	\$ ---	\$1,333,360	\$1,333,884	\$ 424
739,373	749,696	13,323	739,373	749,696	13,323
---	---	---	106,864	106,400	(464)
---	---	---	14,894	13,733	1,161
---	---	---	2,586	2,586	---
---	---	---	3,847	3,043	794
---	---	---	147,004	147,004	---
---	---	---	19,309	19,309	---
---	---	---	11,151	10,401	(750)
---	---	---	6,478	6,474	4
---	---	---	1,098	1,098	---
---	---	---	162,437	162,437	---
---	---	---	163,833	159,419	4,414
---	---	---	339,733	342,371	2,638
---	---	---	6,387	6,307	80
---	---	---	13,269	12,892	(377)
---	---	---	14,377	13,719	(658)
---	---	---	29,081	31,856	2,775
---	---	---	8,736	8,786	50
---	---	---	83,604	82,876	(728)
---	---	---	3,810	3,049	761
---	---	---	6,732	5,771	(961)
---	---	---	56,896	56,538	(358)

(Continued)

The accompanying notes are an integral part of this statement.

DEARBORN PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET
 (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1994

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Taxes:			
Ad valorem	\$1,333,260	\$1,333,664	\$ 404
Sales taxes	---	---	---
Intergovernmental revenues:			
Federal grants:			
Drug Task Force	105,864	105,400	(1,464)
Office of Emergency Preparedness	14,994	19,732	4,738
Food Distribution Program	2,586	2,586	---
La. Highway Safety Commission	2,943	3,043	86
State grants:			
State supplemental pay	147,884	147,884	---
S.R.N.E.	19,339	19,339	---
Local funds:			
City of DeBidder	31,153	39,601	(1,552)
SW District Law Enforcement Planning Council, Inc.	6,476	6,474	4
Law Enforcement Training Tuition	1,858	1,850	---
Fees, charges and commissions for services:			
Commission on state revenues			
sharings	182,637	182,637	---
Commission on licenses and fines	103,673	113,670	10,007
Commission on sales tax and license collections	239,733	242,371	2,638
Commission on ad valorem taxes	6,193	6,307	86
Commission on fines and bonds	12,288	12,892	(604)
Commission on sales and seizures	14,373	13,178	(1,195)
Commission on judicial sales	39,983	37,856	4,779
Civil fees	6,738	6,186	58
Criminal and traffic court fees	63,684	62,876	(788)
Court attendance fees	2,838	3,640	216
Transportation of prisoner fees	6,733	6,771	(191)
Feeding and keeping prisoner fees (parish)	66,894	66,430	(288)

REINTEGRATED PARISH SHERIFF

Statement B

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1994

	General Fund	Special Revenues	(Memorandum Only)
REVENUES			
Taxes:			
Ad valorem	\$ 1,333,884	\$ ---	\$1,333,884
Sales taxes	---	748,696	748,696
Intergovernmental revenues:			
Federal funds	130,761	---	130,761
State funds	188,343	---	188,343
Local funds	37,185	---	37,185
Fees, charges, and commissions for services	1,138,825	---	1,138,825
Use of money and property	18,860	2,887	21,747
Miscellaneous	35	---	35
Total revenues	\$ 2,818,873	\$ 751,583	\$3,570,456
EXPENDITURES			
General government -			
Tax collector	\$ 195,205	\$ 44	\$ 195,251
Public safety:			
Administration	298,921	---	298,921
Community services	22,411	---	22,411
Civil services	57,158	---	57,158
Criminal investigation	1,243,479	---	1,243,479
Custody of prisoners	988,844	---	988,844
Communications	188,045	---	188,045
Automotive services	283,486	---	283,486
Total expenditures	\$ 3,127,889	\$ 44	\$3,132,933
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
	\$ (309,016)	\$ 751,539	\$ 442,523
OTHER FINANCING SOURCES			
Sale of assets	\$ 1,500	\$ ---	\$ 1,500
Gifts and donations	500	---	500
Transfers in	758,494	---	758,494
Transfer out	(128,868)	(152,871)	(1,043,318)
Total other financing sources	\$ 478,846	\$ (152,871)	\$ 325,975
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES			
	\$ 143,853	\$ (1,254)	\$ 142,599
FUND BALANCE, BEGINNING			
	156,489	72,213	228,702
FUND BALANCE, ENDING			
	\$ 298,342	\$ 70,959	\$ 369,301

The accompanying notes are an integral part of this statement.

Statement A

<u>PROPRIETARY FUND TYPE</u>	<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS</u>
<u>INTERNAL SERVICE FUND</u>	<u>AGENCY FUNDS</u>	<u>GENERAL FUND ASSETS</u>	<u>(MEMORANDUM ONLY)</u>
\$ 1,278	\$ 216,786	\$ ---	\$ 829,314
---	---	---	3,889
---	---	---	114,338
---	---	---	102,861
---	---	---	145,317
---	---	1,074,932	1,074,932
<u>\$ 1,278</u>	<u>\$ 216,786</u>	<u>\$ 1,074,932</u>	<u>\$ 2,368,568</u>
\$ ---	\$ ---	\$ ---	\$ 37,303
---	218,436	---	218,626
<u>1,376</u>	<u>1,370</u>	<u>---</u>	<u>185,317</u>
<u>\$ 1,376</u>	<u>\$ 218,436</u>	<u>\$ ---</u>	<u>\$ 398,328</u>
\$ ---	\$ ---	\$ 1,074,932	\$ 1,074,932
---	---	---	718,962
---	---	---	70,958
---	---	---	5,388
<u>---</u>	<u>---</u>	<u>1,074,932</u>	<u>1,870,242</u>
<u>\$ 1,278</u>	<u>\$ 216,786</u>	<u>\$ 1,074,932</u>	<u>\$ 2,368,568</u>

The accompanying notes are an integral part of this statement.

DEWIERGARD PARISH SHERIFF

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
June 30, 1999

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE
	GENERAL	SPECIAL REVENUE	ENTERPRISE FUND
ASSETS			
Cash	\$ 465,820	\$142,871	\$ 1,343
Inventory	---	---	1,085
Accounts receivable	43,179	79,889	---
Due from other governmental units	102,861	---	---
Due from other funds	143,177	---	140
Equipment & machinery (net of depreciation)	---	---	261
Total assets	\$ 758,345	\$212,830	\$ 2,829
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 37,383	\$ ---	\$ ---
Due to taxing bodies and others	---	---	---
Due to other funds	---	142,871	---
Total liabilities	\$ 37,383	\$142,871	\$ ---
Fund equity:			
Investment in general fixed assets	\$ ---	\$ ---	\$ ---
Fund balances -			
Unreserved -			
Undesignated	718,962	---	---
Designated for subsequent years expenditures	---	78,969	---
Retained earnings	---	---	2,829
Total fund equity	\$ 718,962	\$ 78,969	\$ 2,829
Total liabilities and fund equity	\$ 758,345	\$212,830	\$ 2,829

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Bassougaard Parish Sheriff
DeRidder, Louisiana
Page 2

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated November 19, 1996 on my consideration of the Bassougaard Parish Sheriff's internal control structure and a report dated November 19, 1996 on its compliance with laws and regulations.

John D. Wainman, CPA

DeRidder, Louisiana
November 19, 1996

John A. Windham, CPA

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John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

Mr. M. Holliver Bishop
Sheriff and Ex-Officio Tax Collector
Bossiergard Parish Sheriff
Bossier, Louisiana

I have audited the accompanying general purpose financial statements of the Bossiergard Parish Sheriff, as of and for the year ended June 30, 1986, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bossiergard Parish Sheriff. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, "Audits of State and Local Governments." These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossiergard Parish Sheriff, as of June 30, 1986, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Bossiergard Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Statement C

Special Services Fund			Totals (Memorandum)		
Budget	Actual	Variance - Favorable (Unfavorable)	(Only)		
			Budget	Actual	Variance - Favorable (Unfavorable)
\$ ---	\$ 45	\$ (45)	\$ 194,081	\$ 195,251	\$ (1,170)
\$ ---	\$ ---	\$ ---	\$ 145,282	\$ 258,921	\$ (113,639)
---	---	---	33,884	33,611	1,193
---	---	---	87,616	83,158	4,458
---	---	---	1,344,976	1,383,679	1,397
---	---	---	899,581	908,844	(7,363)
---	---	---	168,424	188,045	379
---	---	---	180,814	281,405	17,188
\$ ---	\$ ---	\$ ---	\$ 22,842,317	\$ 22,919,656	\$ (7,339)
\$ ---	\$ 45	\$ (45)	\$ 1,134,298	\$ 1,127,915	\$ 6,383
\$ 928,254	\$ 751,817	\$ 176,437	\$ 404,943	\$ 443,333	\$ (38,390)
---	---	---	1,500	1,388	112
---	---	---	504	588	(84)
---	---	---	734,365	750,484	16,119
<u>(128,988)</u>	<u>(152,811)</u>	<u>(23,823)</u>	<u>(188,793)</u>	<u>(18,843,316)</u>	<u>(54,723)</u>
\$ 128,988	\$ 152,811	\$ (23,823)	\$ 1254,428	\$ 1282,822	\$ (28,394)
\$ 16,254	\$ (1,254)	\$ (19,508)	\$ 150,817	\$ 161,399	\$ (10,582)
<u>72,232</u>	<u>72,212</u>	<u>---</u>	<u>620,622</u>	<u>628,622</u>	<u>---</u>
\$ 90,487	\$ 78,959	\$ (11,528)	\$ 779,112	\$ 788,921	\$ (9,809)

(Continued)

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION SCHEDULE

CONSOLIDATED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES
Year Ended June 30, 1996

	Enterprise Fund	Internal Service Fund	Totals Memorandum (Only)
Cash flows from operating activities:			
Cash received from customers	\$ 89,931	\$ 291,506	\$ 381,437
Cash payments to suppliers for goods and services	(165,331)	(238,845)	(404,176)
Net cash provided by operating activities	\$ 4,340	\$ (3,312)	\$ 1,028
Cash flows from noncapital financing activities:			
Transfers out	\$ (4,300)	---	\$ (4,300)
Net cash used for noncapital financing activities	\$ (4,300)	\$ ---	\$ (4,300)
Cash flows from investing activities:			
Interest on cash management activities	\$ ---	\$ 54	\$ 54
Net increase (decrease) in cash and cash equivalents	\$ (160)	\$ (3,266)	\$ (3,426)
Cash and cash equivalents, beginning of year	1,363	4,841	6,204
Cash and cash equivalents, end of year	\$ 1,203	\$ 1,575	\$ 2,778
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 2,324	\$ (3,312)	\$ (988)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	\$ 896	---	\$ 896
Changes in assets and liabilities:			
Decrease in inventory	500	---	500
Total adjustments	\$ 1,416	\$ ---	\$ 1,416
Net cash provided by operating activities	\$ 4,340	\$ (3,312)	\$ 1,028

The accompanying notes are an integral part of this statement.

Deidder, Louisiana
Notes to Financial Statements

gained on the narrow account. A civil suit has been filed and litigation continues on the protested account. In the event of an unfavorable outcome the protested taxes would not have a material effect on the accompanying general purpose financial statements and accordingly no provision for loss has been recorded.

10. LITIGATION AND CLAIMS

The sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the sheriff and his legal counsel the outcome of these lawsuits will not have a material effect on the accompanying general purpose financial statements and, accordingly, no provision for losses has been recorded.

11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID
BY THE PARISH POLICE JURY

The Beauregard Parish Police Jury does not pay for any of the operating expenses of the sheriff. The parish police jury furnishes the sheriff with office space for the administration of his office and the collection of taxes levied by the various taxing districts of the parish.

In addition to the above the Parish Police Jury provides the sheriff with jail facilities, feeds prisoners and furnishes medical care for the parish prisoners as provided by law.

BOSSIERE PARISH SHERIFF
DeBoggs, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff's office is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into three categories: governmental (General Fund and Special Revenue Fund), proprietary (Enterprise Fund and Internal Service Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1412, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal

BRADREIGARD PARISH SHERIFF
Bossier, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

fees, fees for court attendance, federal grant programs and maintenance of prisoners. General operating expenditures are paid from this fund.

Special Revenue Fund

The special revenue fund is used to deposit a parishwide one quarter cent sales tax. The sales tax is to be used to increase beginning salary levels for deposits and to provide for future cost of living salary adjustments; to provide permanent funding for drug education programs, such as D.A.R.E in schools; and to fund an increase in personnel and equipment for narcotics, patrol and detective divisions.

Proprietary Funds

The commissary fund is an enterprise fund which operates similar to a for profit type business. The fund is located at the jail where food and beverages are sold to the inmates. Two or three days a week requests are made for those items by the inmates. The items are taken out of the commissary inventory and sold to the inmates.

The self insurance fund is an internal service fund which operates similar to a for profit type business. The fund charges the general fund for health insurance premiums and benefits based on an established formula and then pays on a monthly basis the insurance premiums and any benefits due to the company carrier.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, and other fees. Disbursements from these funds are made to various parish agencies, litigants in suits, and others in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of the results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The general fund and special revenue fund are

BERNARD PARISH SHERIFF
Berthier, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting for the general fund and special revenue fund, the accrual basis of accounting for the proprietary funds, and the cash basis which approximates the modified accrual basis for the tax collector agency fund. The general fund uses the following practices in recording revenues and expenditures:

Revenues

State revenue sharing which is based on population and households in the parish are recorded in the year the taxes are received.

Ad valorem taxes are assessed for the calendar year on November 15 of each year and become delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Revenues in the proprietary funds are recognized when earned and substantially all other revenues are recorded when received.

Expenditures and Expenses

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenses of the proprietary fund are recognized when incurred.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources 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.

BERNARDINE PARISH SHERIFF
DeBossier, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGET PRACTICES

The proposed budget for 1995-1996 was made available for public inspection on June 13, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal eleven days prior to the public hearing, which was held at the Bernegard Parish Sheriff's office on June 13, 1995, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Time deposits of the sheriff are considered to be cash because they have maturities of one year or less. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVENTORY

Inventory at June 30, 1996, consist of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (CPDA 10.350). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method.

BERNARD PARISH SHERIFF
Bossier, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory at June 30, 1996, also consist of food and supplies contained in the commissary fund for resale to the inmates and employees. Inventory items are valued at cost and are recorded as expenditures under the purchase method.

2. FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

The proprietary fund is accounted for on a cost of service or "capital maintenance" measurement focus, and all assets and any liabilities (whether current or noncurrent) associated with their activity are included on its balance sheet.

Depreciation of all depreciable fixed assets used by the proprietary fund is charged as an expense against the operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Commissary Fund-	
Buildings	15 years
Office machines	3 years

All 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 value on the date donated.

BOURBONNARD PARISH SHERIFF
 DeBrier, Louisiana
 Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. ANNUAL SICK LEAVE

Full-time employees of the Sheriff's office earn eight days annual sick leave each year. Annual sick leave cannot be accumulated. Vacation leave will be granted according to length of service, ranging from five to fifteen days per year for full time employees. Vacation leave must be used in blocks of not less than five days at a time.

J. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. FUND EQUITY

Designated Fund Balance -

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

2. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement	---	8.71	---
Law Enforcement	8.71	8.71	12-31-99

DEWATERCAMP PARISH SHERIFF
 Delcider, Louisiana
 Notes to Financial Statements

3. CASH

At June 30, 1996, the sheriff has cash (bank balances) totaling \$828,214, as follows:

	General Fund	Special Revenue Funds	Proprietary Funds	Agency Funds	Total
Demand deposits	\$ ---	\$ ---	\$ 1,343	\$ 57,031	\$ 58,374
Interest bearing demand deposits	61,128	---	1,276	56,044	118,448
Money market accounts	---	143,871	---	181,886	345,757
Time deposits	498,000	---	---	---	498,000
Fifty cash	300	---	---	30	330
Cash on hand	4,500	---	---	---	4,500
Total	\$ 493,828	\$143,871	\$ 2,619	\$ 214,951	\$828,214

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the sheriff has \$947,122 in deposits (collected bank balances). These deposits are secured from risk by \$189,881 of federal deposit insurance and \$12,821,028 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1329 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.

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BERNARDINE PARISH SHERIFF
DENBOUR, LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 1966

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These provisions of state law, this report is a public document. A copy of this report has been furnished to the auditor, or receiver, and other responsible public officials. This report is available for public inspection at the State House office of the Legislative Budget and, where appropriate, at the office of the parish clerk of court.
Release Date DEC 1 1 1966

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C O N T E N T S

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BRAUNSBORO POLICE DEPARTMENT
 Debtless, Debt-free
 Notes to Financial Statements

4. RECEIVABLES

The receivables of \$216,198 at June 30, 1996, are as follows:

Class of Receivable	General Fund
Taxes - ad valorem	\$ 578
Sales taxes	78,988
Intergovernmental revenue	183,041
Fees, charges and commissions	<u>52,601</u>
Total	<u>\$216,198</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1996 are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 183,177	\$ ---
Tax Collector Agency Fund	---	508
Inmate Agency Fund	---	538
Narcotics Balance Agency Fund	---	148
Proprietary Internal Service Fund	---	1,278
Proprietary Commissary Fund	140	---
Special Revenue Sales Tax Fund	---	183,871
Total	<u>\$ 183,317</u>	<u>\$ 186,342</u>

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1995	Additions	Deletions and Adjustments	Balance June 30, 1996
Buildings	\$ 2,327	\$ ---	\$ ---	\$ 2,327
Vehicles	460,488	183,777	97,885	546,380
Office furniture and equipment	132,448	9,825	---	142,273
Law enforcement weapons and equipment	778,586	68,368	18,727	828,227
Total	<u>\$ 1,373,849</u>	<u>\$ 271,970</u>	<u>\$ 116,612</u>	<u>\$ 1,529,207</u>

BEAUREGARD PARISH SHERIFF
 Bossier, Louisiana
 Notes to Financial Statements

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS (Continued)

A summary of proprietary fund type equipment at June 30, 1996 follows:

Proprietary Fund	
Buildings	\$ 2,190
Office equipment	12,391
Total	<u>\$ 14,581</u>
Less:	
Accumulated depreciation	(11,000)
Net	<u>\$ 3,581</u>

7. PENSION PLAN

Substantially all employees of the Beauregard Parish Sheriff's office are members of the Sheriff's Pension and Relief Fund (system), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire on or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1107 of 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1989). In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 18 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire on or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Schedule B

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
De Ridder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1995 to June 30, 1996

<u>UNSETTLED BALANCES AT JULY 1, 1995</u>	\$	118,187
<u>COLLECTIONS</u>		
All Valorem Taxes:		
Beauregard Parish	\$	10,335,309
City of De Ridder		331,833
Interest earned on:		
Delinquent taxes		
Beauregard Parish		5,512
City of De Ridder		398
Investments		11,395
Protected taxes		1,175
Occupational and chain store licenses		
Beauregard Parish		78,151
City of De Ridder		347,309
Town of Merryville		51,824
Sheriff		12,180
Explosive, hunting, and trapping licenses		24,533
State revenue sharing		655,355
Tax notices, etc.		11,854
Fire protection assessment (Act 145 of 1987)		9,375
Gaming licenses (macro)		87,845
Sales tax		
City of De Ridder		3,511,438
Beauregard Parish School Board		5,908,439
Beauregard Parish Police Jury		2,538,847
Town of Merryville		152,939
Sheriff		747,869
Back taxes		8,635
Protected taxes		41,076
Tax sale redemptions		13,132
Louisiana tax commission assessment fee		2,887
 Total collections	\$	<u>24,868,190</u>
 Total	\$	<u>25,086,377</u>

(Continued)

SEABOARD MARINE SERVICE

Statement D

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS - PROPRIETARY FUND TYPES
Year Ended June 30, 1988

	Enterprise Fund	Internal Service Fund	Totals (Memorandum Only)
OPERATING REVENUES			
Sales to inmates and employees	\$ 89,931	\$ ---	\$ 89,931
Charges for services	---	221,528	221,528
Total revenues	\$ 89,931	\$ 221,528	\$ 311,459
OPERATING EXPENSES			
Cost of items sold	\$ 61,323	\$ ---	\$ 61,323
Recreation supplies	2,627	---	2,627
Repairs	264	---	264
Depreciation	896	---	896
Other expenses	867	72	939
Benefits paid	---	188,348	188,348
Premiums paid	---	110,527	110,527
Total expenses	\$ 67,887	\$ 299,845	\$ 367,732
Operating income (loss)	\$ 2,224	\$ (2,318)	\$ (795)
NON-OPERATING REVENUES EXPENSES:			
Earnings on investments	\$ ---	\$ 34	\$ 34
Transfers in	148	---	148
Transfers out	(4,588)	(1,278)	(5,866)
Total non-operating revenues (expenses)	\$ (4,588)	\$ (1,244)	\$ (5,832)
Net income (loss)	\$ (1,836)	\$ (1,941)	\$ (3,777)
RETAINED EARNINGS, BEGINNING	7,326	8,541	15,867
RETAINED EARNINGS, ENDING	\$ 5,382	\$ ---	\$ 5,382

The accompanying notes are an integral part of this statement.

HOAUBREDADE PRISON RECEIPTS

FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCES BY FUND
 Year Ended June 30, 1994

	<u>CASH BOND</u> <u>FUND</u>	<u>CRIMINAL</u> <u>COURT</u> <u>FUND</u>	<u>CIVIL</u> <u>SUIT</u> <u>FUND</u>
REDUCTIONS (contd.)			
CMIS	\$ ----	1,069	----
State Treasurer	----	1,337	----
Traumatic Injury Trust Fund	<u>----</u>	<u>1,508</u>	<u>----</u>
Total reductions	<u>\$ 15,819</u>	<u>\$ 3,914</u>	<u>\$ 186,747</u>
BALANCE AT END OF YEAR	<u>\$ 3,831</u>	<u>\$ 14,505</u>	<u>\$ 325</u>