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AVOUELLES PARISH SHERIFF
Markville, Louisiana

Financial Report

Year Ended June 30, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 16 1968

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INDEPENDENT AUDITORS' REPORT

The Honorable Bill Holt
Acadian Parish Sheriff
Motherville, Louisiana

We have audited the accompanying general purpose financial statements of the Acadian Parish Sheriff, as of and for the year then ended June 30, 2008. These general purpose financial statements are the responsibility of the Acadian 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. 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. 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 Acadian Parish Sheriff, as of June 30, 2008, 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 September 17, 2008 on our consideration of the Acadian Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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general purpose financial statements of the Anyelles 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 Anyelles Parish Sheriff.

Keller, Champagne, Slavin & Rainey, LLC
Certified Public Accountants

Metairie, Louisiana
September 17, 2018

**GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)**

ANNOUNCES RAISES RISKY
 Marketable Securities

Continued Balance Sheet - all Fund Types and Account Groups
 June 30, 1988

	Government Fund Types		Firm-Fix			Account Groups			Totals		
	General	Special	Fund Types	Agency	Funds	General	Fund	Long-Term	Debt	Government Debt	Total
\$ (11,400)	\$ 140	\$ (11,310)	\$ -	\$ (88,104)	\$ -	\$ -	\$ -	\$ -	\$ 76,120	\$ 713,400	
Accounts receivable	-	-	60,400	-	-	-	-	-	38,120	62,674	
Due from other funds	1,000,000	80,217	-	-	-	-	-	-	1,078,217	1,121,048	
Due from other government agencies	1,100	8,480	-	112	-	-	-	-	10,592	1,488	
Inventory	81,400	-	-	-	-	-	-	-	42,439	20,314	
Other assets	20	-	-	-	-	-	-	-	20	20	
Land	-	-	-	-	-	174,400	-	-	174,400	174,400	
Buildings	-	-	-	-	-	1,000,000	-	-	1,000,000	3,491,813	
Furniture, equipment and vehicles	-	-	-	-	-	1,075,000	-	-	1,075,000	3,899,499	
Accounts receivable in other services fund	-	-	-	-	-	-	-	876,120	876,120	174,711	
Accounts in the general fund investment of general long-term obligations	-	-	-	-	-	-	-	1,499,190	1,499,190	1,950,302	
Total assets and other debts	\$ 1,081,520	\$ 87,273	\$ (11,310)	\$ (88,104)	\$ (88,104)	\$ 1,075,000	\$ 1,499,190	\$ 1,499,190	\$ 1,499,190	\$ 11,750,310	

(continued)

FOYVILLERMANAHERBURY
Member of the Lincoln

Condensed Balance Sheet - All Fund Types and Insurance Groups
June 30, 2018

LIABILITIES AND FUND EQUITY

Liabilities:	Environmental Fund Types			Fiduciary Fund Type			Insurance Groups			Totals
	Special Account	Other Accounts	Capital Projects	Agency Funds	Trust Funds	Other	General Fund	Long Term Debt	Retirement Policy	
Cash receipts	\$ 80,000	\$ 19,400	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 18,000
Accounts payable	140,000	21,104	-	4,000	-	-	-	-	165,104	18,000
Retainage payable	-	-	-	4,106	-	-	-	-	4,106	-
Due member funds	46,000	41,000	-	89,000	-	-	-	-	136,000	40,000
Due employees	-	-	-	4,129	-	-	-	-	4,129	40,000
Notes payable	106,000	-	-	-	-	-	-	-	106,000	81,000
Accounts payable	80	-	-	-	-	-	-	-	80	80
Other liabilities	180,000	-	-	480,000	-	-	-	-	660,000	94,000
Due warranty bonds and others	-	-	-	-	-	-	-	-	-	480,000
Long-term debt	-	-	-	-	-	-	-	-	-	14,000
Notes payable	-	-	-	-	-	-	-	-	-	16,000
Capital lease payable	-	-	-	-	-	-	-	-	-	170,000
Contributions of individuals	-	-	-	-	-	-	-	-	-	1,000,000
Net fund equity	-	-	-	-	-	-	-	-	-	1,470,000
Total liabilities	1,076,000	86,400	-	44,126	489,110	-	-	-	1,615,636	2,176,000
Fund equity (deficit)	-	-	-	-	-	-	8,200,000	-	8,208,000	8,688,000
Reserve in general fund equity	-	-	-	-	-	-	-	-	-	20,000
Retained for insurance	40,000	-	-	-	-	-	-	-	40,000	164,000
Retained for other services	-	89,110	-	-	-	-	-	-	89,110	164,000
Unreserved, unexpended	166,000	8,390	-	-	-	-	-	-	174,390	20
Total fund equity	14,000	97,500	-	-	-	-	8,208,000	-	8,319,500	1,990,000
Fund liabilities and fund equity	1,090,000	183,900	-	44,126	489,110	-	8,216,000	-	8,813,136	2,190,000

The accompanying notes are an integral part of this statement.

ANNOUNCING FUNDAMENTALS
Mutual Funds

Condensed Statement of Revenues, Expenses, and Changes in Fund Balances
All Governmental Fund Types
Year Ended June 30, 2008

	General	Special Revenue	Debt Service	Capital Projects	Total	
					(Governmental Fund) 2008	2007
Revenues:						
All revenues less:	\$ 109,680	\$ -	\$ -	\$ -	\$ 109,680	\$ 109,680
Salaries	-	1,100,000	113,000	-	1,213,000	1,213,000
Intergovernmental revenues:						
Federal grants	113,790	-	-	-	113,790	90,000
State grants:						
State revenue sharing (net)	194,000	-	-	-	194,000	100,000
State supplemental pay	140,000	-	-	-	140,000	106,000
Other	11,700	-	-	-	11,700	14,000
Fees, charges, and contributions for services:						
Civil and criminal	114,200	-	-	-	114,200	100,000
Covered activities	4,000	-	-	-	4,000	4,000
Printing and copying	6,201,400	-	-	-	6,201,400	6,600,000
Miscellaneous:						
Indian affairs	760,000	-	-	-	760,000	100,000
Interest income	4,700	-	4,000	-	8,700	4,000
Other	144,000	11,000	-	-	155,000	100,000
Total revenues	17,171,000	1,211,000	117,000	-	18,499,000	17,171,000
Expenses:						
Public safety:						
Covered:						
Personnel services and related benefits	6,811,000	200,000	-	-	7,011,000	6,800,000
Operating services	1,090,000	40,000	-	-	1,130,000	1,000,000
Operations and maintenance	3,713,000	60,000	-	300	4,373,300	3,700,000
Appropriations - Antiquities Permit Police Levy	4,000	-	-	-	4,000	4,000
Other services	11,400	100,000	100,000	-	400,400	500,000
Capital outlay	444,000	74,000	-	43,000	561,000	500,000
Total expenditures	12,086,400	3,714,000	100,000	43,000	16,243,400	15,704,000
Excess (Deficiency) of revenues over expenditures						
	5,084,600	497,000	17,000	-43,000	2,255,600	1,467,000
Other financing sources (uses):						
Proceeds from capital assets	100,000	-	-	-	100,000	-
Operating transfer in	-	-	10,000	13,000	23,000	11,000
Operating transfer out	(100,000)	-	-	-	(100,000)	(11,000)
Total other financing sources (uses)	(0)	-	10,000	13,000	23,000	-
Excess (Deficiency) of revenues and other sources over expenditures and other uses						
	5,084,600	497,000	27,000	-	2,278,600	1,478,000
Fund balances (deficit), beginning	60,000	4,000	204,700	-	268,700	(200,000)
Fund balances, ending	\$ 11,164,600	\$ 5,497,000	\$ 231,700	\$ -	\$ 168,300	\$ 1,278,000

The accompanying notes are an integral part of this statement.

APPROPRIATION HISTORY
Bossier Parish, Louisiana

Comparison of Revenues, Expenditures, and Changes in Fund Balances -
Budget 2014/15 (Actual) vs. Actual
Capital Investment Fund Types - General and Special Revenue Fund
Year Ended June 30, 2015

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues						
Administrative fees	\$ 105,000	\$ 104,004	\$ 994	\$ -	\$ -	\$ -
Subscriptions	-	-	-	1,000,000	1,000,000	999,000
Intergovernmental revenues						
Federal grants	4,000	10,740	10,740	-	-	-
State grants -						
State contract sharing (land)	64,424	1,000,000	1,935,576	-	-	-
State capitalization fee	22,500	140,710	118,210	-	-	-
Other	60,000	11,140	(48,860)	-	-	-
Fees, charges, and impositions for services -						
Exam and medical	910,000	908,541	(1,459)	-	-	-
Client assistance	2,000	8,200	6,200	-	-	-
Funding and hearing program	10,000,000	10,151,140	151,140	-	-	-
Miscellaneous -						
Subsidies	9,000,000	964,141	(8,035,859)	-	-	-
Interest income	4,000	4,714	714	-	-	-
Other	10,000	11,142	1,142	2,000	10,710	8,710
Total revenues	10,840,000	11,414,541	574,541	1,002,000	1,010,710	8,710
Expenditures						
Public safety -						
Corrections						
Personal services and administrative	1,211,900	1,051,121	(160,779)	101,240	101,121	(119)
Operating services	11,000,000	1,000,000	(10,000,000)	41,000	41,000	0
Equipment and maintenance	1,000,000	1,000,000	0	400,000	411,071	11,071
Appropriations to Propeller Funds Public Art	-	0,000	0,000	-	-	-
Capital assets	104,700	107,071	2,371	101,000	100,000	(1,000)
Capital outlay	101,000	101,000	0	10,000	10,000	0
Total expenditures	11,327,600	3,159,292	(8,168,308)	1,052,240	1,063,191	11,051
Excess (deficiency) of revenues over expenditures						
over expenditures	912,400	825,249	87,151	(50,240)	(52,481)	(2,241)
Other financing sources (uses)						
Bonds financing (net)	-	100,000	100,000	-	-	-
Operating transfer out	100,000	100,000	0	-	-	-
Transfer from financing account (net)	100,000	740	(240)	-	-	-
Source (deficiency) of revenues and other sources over expenditures and other uses	100,000	110,740	10,740	5,000	5,000	0
Fund balance, beginning	11,000	10,000	0	9,000	9,000	0
Fund balance available, ending	\$ 11,100	\$ 10,740	(\$ 360)	\$ 4,000	\$ 4,000	(\$ 0)

The accompanying notes are an integral part of this statement.

AVOUILLES PARISH SHERIFF
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1.1) Summary of Significant Accounting Policies

As provided by Article V, Section 57 of the Louisiana Constitution of 1974, the Avouilles Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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

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

The accounting and reporting policies of the Avouilles 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, Guidelines of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

4. Basis of Presentation

The accompanying general purpose financial statements of the Avouilles 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.

AVYSELLE PARISH SHERIFF
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

B. FINANCIAL REPORTING ENTITY

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, or centers, 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 Avyelle Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

C. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use and balance of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds.

ANYWILLAS BARON SHERIFF
Marksville, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

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 51:1422, 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.

Debt Service Fund

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

Capital Projects Fund

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

Fiduciary Fund Type

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, 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.

JEFFERSON PARISH Sheriff
Barkville, Louisiana

Notes to Financial Statements (continued)

D. General Fixed Assets and Long-Term Obligations

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

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

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

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

E. 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

All 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 15. The taxes are generally collected in December, January, and February of the fiscal year.

BOYVILLE PARISH SHERIFF
Monroeville, Louisiana

Notes to Financial Statements (Continued)

Sales taxes are considered an "receivable" 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 as accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources

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

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 on the modified accrual basis of accounting 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.

MOYILLE PARISH SHERIFF
Bastrop, Louisiana

Notes to Financial Statements (Continued)

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.

The proposed budget for year 18, 1998 was made available for public inspection and was published in the official journal fourteen days before the public hearing, which was held on June 24, 1997 at the Moyille Parish Sheriff's office for comments from taxpayers. The budget was amended and published in the official journal on June 29, 1998.

3. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. These deposits are stated at cost, which approximates market. Under state law, the Sheriff may deposit funds in demand deposits, interest-bearing demand deposits, 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 described in the parish where the funds are collected.

4. Interfund Receivables/Payables

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

MOYVILLE PARISH SHERIFF
MORNINGVILLE, LOUISIANA

Notes to Financial Statements (Continued)

I. Vacation and Sick Leave

Each employee of the Sheriff's office is granted 30 days of vacation leave and 5 days of sick leave each year after one year of service. Unused vacation and sick leave may be accumulated.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1998, which require disclosure to conform with generally accepted accounting principles.

J. 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 (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDP) 58.5161. 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.

K. 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.

L. Grant Revenue

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

EXCELLENCE PARISH SHERIFF
Bastropville, Louisiana

Notes to Financial Statements (Continued)

8. 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.

9. Comparative Data

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

10. Total Columns on Combined Statements - Overview

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

(b) 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, 1998, the Sheriff has cash and interest-bearing deposits (check balances net of overdrafts) totaling \$372,323 as follows:

Demand deposits	\$224,423
Interest-bearing deposits	889,389
Cash on hand	2,511
Total cash and interest-bearing deposits	1,116,323
Less: overdrafts	(828,323)
Net	\$272,323

SYDNEY PARISH SHERIFF
MORNINGVILLE, LOUISIANA

Notes to Financial Statements (Continued)

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 financial 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 financial agent bank. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1998, are secured as follows:

Bank balances	\$1,154,000

Federal Deposit Insurance	\$ 200,000
Pledged securities (Category 3)	____200,000

Total federal insurance and pledged securities	\$3,154,000

Pledged securities in Category 3 includes uncovered or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1228 requires a statutory requirement on the custodial bank in advertising and sell the pledged securities within 90 days of being notified by the Sheriff that the financial agent has failed to pay deposited funds upon demand.

44) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1998, law enforcement taxes applicable to the Sheriff's general fund, were levied at the rate of 4.61 mills on property with assessed valuations totaling \$67,864,867.

MOYELLE PARISH SHERIFF
MORNING, Louisiana

Notes to Financial Statements (Continued)

Total law enforcement liens levied during 1997 were \$168,511. There were NO LIENS RECEIVABLE in the General Fund at June 30, 1998.

(4) Interfund Receivables/Transfers

	Due FROM Other Funds	Due to Other Funds
General Fund	\$ 58,148	\$ 84,333
Special Revenue Funds:		
Sales Tax Fund	-	87,567
Capital projects Fund	44,181	-
Agency Funds:		
Bond Fund	-	38
Fines and cost fund	-	174
12th Judicial court Fines Fund	-	174
Federal income fund	-	5,361
	<u>\$168,511</u>	<u>\$169,537</u>
	*****	*****

(5) Due From Other Governmental Agencies

Accounts due from other governmental agencies totaling \$1,595,317 at June 30, 1998, consisted of the following:

	General Fund	Sales Tax Fund
Department of Public Safety and Corrections	\$ 828,456	\$ -
U. S. Immigration and Naturalization	615,163	-
Department of Treasury	47,431	-
Acycille Parish Police Jury	128,869	-
Acycille Parish School Board	-	88,317
Various parishes and cities	17,398	-
Other	<u>38,100</u>	<u>-</u>
	<u>\$1,685,317</u>	<u>\$88,317</u>
	*****	*****

ANDREW L. SHERIFF
 Marksville, Louisiana

Notes to Financial Statements (Continued)

16) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings</u>	<u>Furniture, Equipment and Vehicles</u>	<u>Total General Fixed Assets</u>
Balance, June 30, 1997	\$174,480	\$5,437,818	\$1,048,081	\$6,660,379
Additions	-	\$1,374	508,898	508,898
Reductions	-	-	-	-
Balance, June 30, 1998	\$174,480	\$5,529,272	\$1,556,979	\$7,260,731

17) Dedication of Proceeds and Flow of Funds - Sales and Use Tax

Proceeds of the one-half cent sales and use tax (1998 collections \$2,158,885; 1997 \$1,834,828 approved by voters on November 18, 1993 and levied by the Sheriff beginning January 1, 1993 are dedicated to the following purposes:

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

Each month there will be set aside into a "Bond and Interest Sinking Fund", also called the "Sinking Fund", an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding bonds. Such transfers must be made on or before the 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, 1998, the Sheriff violated the "Sinking Fund" requirement when he failed to make the monthly deposits on or before the 15th day of the month.

As June 30, 1998, \$88,327 of sales tax receivable is reflected on the 1998 Sales Tax Fund's balance sheet.

BOYDLE'S PARISH SHERIFF
MORNINGVILLE, LOUISIANA

Notes to Financial Statements (Continued)

18) Retirement Commitments

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

Federal Social Security System
Louisiana Sheriff's 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 Sheriff's Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the system 15.45% contributed by the Sheriff; 7.45% by the employee. The Sheriff's contribution during the year ended June 30, 1999, amounted to \$104,876.

B. Louisiana Sheriff's Pension and Relief Fund

Plan Description-

Substantially all employees of the Boydle's Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Retirement 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 Retirement System. Employees are eligible to retire at or after age 55 with at least 15 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 to be used for each year of service is 2.5% for each year if total service is at least 15 but less than 18 years, 3.5% for each year if total service is least 18 but less than 20 years, and 4% for each year if total service is at least 20 years (SAL 1127 of 1998 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1998). In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 60 consecutive or joined months that produce the highest average. Employees who terminate with at least

AVYELLES PARISH SHERIFF
Morganville, Louisiana

Notes to Financial Statements (Continued)

10 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accorded to their date of termination as indicated previously. Employees who terminate with at least 10 years of credited service are also eligible to elect early benefits between ages 55 and 58 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 60. The Retirement System also provides death and disability benefits. Benefits are established or amended by state statute.

The Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Retirement System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 1343, Monroe, Louisiana 71220, or by calling (504) 343-1341.

Ranking Policy-

Plan members are required to contribute 3.74% of their annual covered salary and the Avyelles Parish Sheriff is required to contribute an actuarially determined rate. The current rate is 5.88% of annual covered payroll. Contributions to the Retirement 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 premiums. The contribution requirements of plan members and the Avyelles Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:181, 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 Avyelles Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1986, 1987, and 1988 were \$211,612, \$218,188, and \$153,134, respectively, equal to the required contributions for each year.

OH Postretirement Health Care Insurance Benefits

The Sheriff provides certain health care insurance benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose 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 income when reimbursement is received from the retiree. For the year ended June 30, 1988 the amount of retiree benefits totaled \$16,342.

MOYILENE PARISH SHERIFF
Monroe, Louisiana

Notes to Financial Statements (Continued)

110) Changes in Agency Fund Balances

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

	<u>Local Fund</u>	<u>Bond Fund</u>	<u>Fines and Costs Fund</u>
Balance, June 30, 1997	\$ 2,818	28,781	1 22,288
Additions	496,893	8,384	177,182
Reductions	(324,878)	(8,888)	(148,125)
Balance, June 30, 1998	\$ 2,213	48,277	\$ 51,345
	-----	-----	-----
	<u>1998 Judicial Court Fines Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>
Balance, June 30, 1997	\$ 818	\$ 485,936	\$ 49,118
Additions	451,293	8,885,853	725,844
Reductions	(432,434)	(8,182,723)	(725,289)
Balance, June 30, 1998	\$ 1,677	\$ 149,066	\$ 51,177
	-----	-----	-----

111) Notes Payable

At June 30, 1998, notes payable of the General Fund consisted of the following:

<p>Notes payable to Cottonport Bank; due October 30, 1998; bearing interest at 10.00 percent, secured by assignment of receivables.</p>	\$128,381
<p>Notes payable to Iberria National Bank; due March 30, 1998; bearing interest at 4.50 percent, secured by assignment of receivables.</p>	100,582
	\$228,963

BOYKIN PARISH SHERRIF
BOYKINVILLE, LOUISIANA

Notes to Financial Statements (Continued)

(12) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1988:

	Balance 06/30/87	Additions	Retirements	Balance 06/30/88
Notes payable	\$ 22,575	\$ -	\$ 22,575	\$ -
Capital lease payable	29,575	29,575	29,575	29,575
Certificates of indebtedness	470,000	-	110,000	460,000
Public improvement notes tax bonds	1,168,000	-	20,000	1,148,000
Total	\$2,190,150	\$29,575	\$182,150	\$2,037,575

Long-term debt outstanding at June 30, 1988 is comprised of the following:

Notes payable to Acadian Ambulance: due in monthly installments of \$4,500 including interest at 7.5 percent; final payment due September 1989.	\$ 14,575
Capital lease payable to Ford Motor credit company; bearing interest of 6.25 percent; payable in 24 monthly installments of \$4,425; final payment due January 9, 2000.	29,575
\$1,100,000 certificates of indebtedness dated March 1, 1981; due in annual installments of \$100,000 to \$100,000 through March 1, 2000; interest at 5.45 to 6.15 percent; secured by an irrevocable pledge and dedication of funds derived from a parishwide special tax of 0.42 mills.	640,000

SPRINGFIELD PARISH SECURITY
Monroe, Louisiana

NOTES to Financial Statements (Continued)

\$1,654,000 Public Improvement Sales Tax Bonds, Series 1984, principal due in annual installments of \$50,000 to

\$150,000 through May 1, 2008; interest due semi-annually at 4.75 to 5.00 percent, secured by an irrevocable pledge and dedication of one-half percent sales tax.

\$ 1,804,000

Total general long-term debt

\$1,804,000

The annual requirements to retire all general long-term debt as of June 30, 1988, including interest payments of \$288,214 are as follows:

<u>Expiration Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 300,000	\$288,844	\$ 588,844
1990	270,000	27,888	297,888
1991	250,000	24,000	274,000
1992	200,000	58,875	258,875
1993	150,000	53,437	203,437
1994-1998	478,000	144,478	622,478
2008	<u>150,000</u>	<u>3,442</u>	<u>153,442</u>
	\$1,878,000	\$588,284	\$2,466,284
	*****	*****	*****

110 Leases

Capital Leases:

The Sheriff records assets acquired through capital leases as an asset and an obligation to the general long-term debt account group. The Sheriff is obligated under one capital lease entered into on February 3, 1988 for the purchase of five automobiles. Future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1988, is as follows:

	<u>Automobiles</u>
Fiscal year:	
1988	\$ 50,333
1989	<u>50,843</u>
	\$ 101,176
Less: Amount representing interest	<u>12,353</u>
	\$ 88,823

Present Value of net minimum lease payments	\$ 88,823

APPOUILLE PARISH SHERIFF
Barkville, Louisiana

Notes to Financial Statements (Continued)

Operating Leases :

The Sheriff entered into three annual operating lease agreements with the Apouille Parish School Board for the leasing of buildings to be operated as jail facilities for the fiscal year ended June 30, 1998. Each lease required payments of \$1,508 per month. The Sheriff's operations and maintenance expenditures reflect \$34,000 for jail leases. At June 30, 1998, \$27,538 is owed to Apouille Parish School Board for monthly lease payments.

On July 28, 1998 the Sheriff presented payment of \$20,000 to the Apouille Parish School Board and renewed the leases. The terms of the lease for the fiscal year ending June 30, 1999 only requires a total payment of \$1,508 per month. The \$1,508 monthly lease amount was reduced by the Sheriff's monthly cost of \$1,008 to provide an imputed depreciation program.

124) Taxes Paid Under Protest

The unrecorded balances due to taxing bodies and others in the agency funds at June 30, 1998, include \$123,128 of taxes paid under protest plus interest earned to date of \$28,128 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.

125) Litigation and Claims

At June 30, 1998, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

The Sheriff has filed a claim against Apouille Swiss Corporation for reimbursement of \$21,424 for medical expenses used as a result of treatment for Puerto Rican prisoners housed in the Apouille 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, 1998 because it is not collectible within the current period or soon enough thereafter to pay liabilities of the current period.

MOYILLES PARISH SHERIFF
Marksville, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

126) CONTRACTS

On March 26, 1991, the Sheriff entered into a contract with Amulias Ambulance Service, Inc. for the operation of an ambulance service in Bogalusa Parish for a period of five years from January 1, 1991 through December 31, 1995, requiring monthly payments of \$95,000 each, beginning March 24, 1991. The operations and maintenance expenditures of the 1994 Sales Tax Fund reflects \$104,000 for ambulance service for the year ended June 30, 1994.

As of January 1, 1994 there is no contract and the Sheriff has a verbal understanding with Amulias Ambulance Service, Inc. requiring month-to-month payments of \$27,000.

127) Impact of Year 2000 on Computer Programs Identified

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the application year. Any of the Sheriff's computer programs that have time sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

The Sheriff is utilizing internal resources to identify and test the systems for Year 2000 compliance. To date, a preliminary assessment of the impact of this issue has not been completed. Because of the unprecedented nature of the year 2000 issue, its effects and the nature of related remediation efforts will not be fully determinable until the year 2000 and thereafter.

128) RISK MANAGEMENT

The Sheriff's office is exposed to various risks of loss related to thefts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. During January 1994, the Sheriff was unable to obtain law enforcement liability insurance at a cost it considered to be economically justifiable. Management believes it is more economical to manage its risk internally and set aside assets for claim settlement in the General Fund. As of June 30, 1994, \$88,821 in a Deposit account was designated for law enforcement liability claims and incidental cost. In the opinion of management and the Sheriff's legal counsel, there are no events that have occurred that give rise to report any claim liability as of June 30, 1994.

The Sheriff continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

REFERENCE INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

TO ACCOUNT FOR REVENUES TRADITIONALLY ASSOCIATED WITH GOVERNMENTS WHICH ARE NOT REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

AVOYELLES PARISH SHERIFF
Madisonville, Louisiana
General Fund

Comparative Balance Sheet
 June 30, 1998 and 1997

	1998	1997
ASSETS		
Cash and interest-bearing deposits	\$ 111,458	\$ 83,310
Receivables:		
Due from other funds	58,140	109
Due from other governmental agencies	1,285,618	1,041,583
Other	1,181	-
Inventory	42,439	28,116
Other assets	58	58
	<u>\$1,499,347</u>	<u>\$1,155,137</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$ 262,987	\$ 289,383
Accounts payable	749,958	598,956
Due to other funds	44,381	32,990
Notes payable	235,351	187,856
Interest payable	387	608
Other liabilities	189,971	74,380
Total liabilities	<u>1,473,285</u>	<u>1,244,603</u>
Fund balance (deficit):		
Reserved for inventory	42,439	28,116
Unreserved, undesignated	<u>(23,367)</u>	<u>(73,611)</u>
Total fund balance	<u>19,072</u>	<u>(45,495)</u>
	<u>\$1,492,357</u>	<u>\$1,199,108</u>
Total liabilities and fund balance	<u>\$1,499,347</u>	<u>\$1,155,137</u>

ANNVILLE PARKING BOARD
Medanville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - General Fund
Year Ended June 30, 2008
With Comparative Actual Amounts for This Fund for 2007

	Current Fund		Percent - Variance (Unfavorable)	2007
	Budget	Actual		
Revenues				
Ad valorem taxes	\$ 375,000	\$ 396,644	\$ 21,644	\$ 373,044
Intergovernmental revenues -				
Federal grants	2,000	100,743	100,743	97,000
State grants				
State revenue sharing	144,000	159,600	2,000	123,000
State supplemental pay	157,500	160,744	2,244	154,750
Other	143,000	17,500	(125,500)	14,500
Fees, charges, and miscellaneous fee income -				
Civil penalties/fees	204,000	210,507	2,507	194,000
Court attachment	2,000	4,000	4,000	8,000
Parking and towing services	10,000,000	10,004,400	4,400	9,975,000
Miscellaneous -				
Indemnities	50,000	760,000	21,400	395,000
Interest income	4,000	4,700	2,000	3,000
Other	70,000	164,400	100,400	100,000
Total revenues	10,144,000	11,337,094	270,094	11,276,044
Expenditures				
Public safety -				
Curses				
Personal services and related benefits	2,227,000	4,212,144	404,200	4,021,000
Operating materials	12,000,000	1,200,000	(6,000)	1,000,000
Operations and maintenance	3,000,000	3,111,000	100,000	3,021,000
Appropriations to Annonville Parish police bay	-	4,000	4,000	-
Civil justice	100,000	171,470	64,000	100,000
Capital outlay	20,000	104,000	110,000	100,000
Total expenditures	1,100,000	11,006,614	200,000	10,700,000
Excess of revenues over expenditures	904,000	112,480	(100,000)	495,044
Other financing activities (cont)				
Proceeds from capital issues	-	80,000	80,000	-
Operating transfers in	(10,000)	(100,000)	(75,000)	(10,000)
Total other financing activities (cont)	(10,000)	(20,000)	(10,000)	(10,000)
Excess revenues and other financing activities over expenditures available for	104,000	11,077	(11,000)	104,000
Fund balance (GAAP) beginning	10,000	10,000	-	10,000
Fund balance, ending	<u>\$ 104,000</u>	<u>\$ 11,077</u>	<u>(11,000)</u>	<u>\$ 104,000</u>

AVYVILLES PARISH SHERIFF
 Lakeville, 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		
Public safety:				
Personal services and related benefits -				
Benefit salary	\$ 71,518	\$ 71,518	\$ -	\$ 71,508
Deputy salaries	4,811,408	5,084,873	273,465	5,096,828
Other salaries	609,088	619,131	10,043	770,147
Pension and payroll taxes	855,881	876,312	20,431	888,741
Total personal services and related benefits	<u>6,352,895</u>	<u>6,638,128</u>	<u>285,233</u>	<u>6,837,224</u>
Operating services -				
Deputy liability insurance	14,403	11,563	2,840	212,193
Hospitalization insurance	861,743	811,805	49,938	890,428
Auto insurance	886,814	179,898	706,916	90,809
Other lease auto	24,388	22,815	1,573	22,388
Total operating services	<u>1,727,348</u>	<u>1,026,172</u>	<u>701,176</u>	<u>1,015,818</u>
Operations and maintenance -				
Auto maintenance and fuel	345,888	295,884	50,004	244,814
Deputy uniforms and supplies	306,888	117,884	189,004	187,033
Office supplies and expenses	113,630	178,818	(65,188)	187,630
Telephones	45,888	63,811	(18,923)	78,918
Radio	4,888	7,773	(2,885)	4,268
Prisoner feeding and maintenance	1,649,108	1,884,788	(235,680)	1,605,888
Legal fees	41,888	44,881	(3,993)	31,888
Other professional fees	81,888	75,881	6,007	83,888
Criminal investigation	7,888	28,773	(20,885)	34,888
Cell fees	28,888	24,888	(4,000)	34,888
Cell maintenance and utilities	301,888	378,782	(76,894)	118,984
Fees and subscriptions	10,888	18,984	(8,096)	13,888
Other	21,888	147,888	(126,000)	25,752
Total operations and maintenance	<u>3,891,488</u>	<u>5,722,898</u>	<u>(1,831,410)</u>	<u>3,821,988</u>

(continued)

ACCOULES PARISH SHERIFF
Marksville, Louisiana
General Fund

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

	<u>1998</u>		Variance - Favorable (Unfavorable)	<u>1997</u> Actual
	<u>Budget</u>	<u>Actual</u>		
Appropriation to Acyelles Parish Police Dep.	-	8,200	(8,200)	8,200
Debt service -				
Principal	130,000	172,891	(42,891)	174,220
Interest	33,793	34,581	(18,788)	98,046
Total debt service	<u>163,793</u>	<u>207,472</u>	<u>(61,679)</u>	<u>264,266</u>
Capital outlay -				
Autom.	100,134	201,791	(111,657)	93,797
Ratios	17,768	33,554	(15,786)	1,700
Computers	25,000	15,277	9,723	6,450
Jail equipment	133,000	138,798	(5,798)	61,108
Equipment	25,000	25,174	(174)	3,218
Total capital outlay	<u>300,902</u>	<u>404,594</u>	<u>(103,648)</u>	<u>166,273</u>
Total expenditures	<u>\$11,834,903</u>	<u>\$12,704,814</u>	<u>\$ (869,911)</u>	<u>\$10,795,650</u>

SPECIAL REVENUE FUND

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

A VOYELLE'S PARISH SHERIFF
 Metairieville, Louisiana
 1994 Sales Tax Fund

Comparative Balance Sheet
 June 30, 1998 and 1997

	1998	1997
ASSETS		
Cash and interest-bearing deposits	\$ 388	\$ 358
Receivables:		
Due from other governmental units	38,217	81,644
Other	<u>8,668</u>	<u>8,668</u>
Total assets	<u>\$97,273</u>	<u>\$99,670</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$28,486	\$17,794
Accounts payable	22,514	15,448
Due to other funds	<u>43,762</u>	<u>3,787</u>
Total liabilities	<u>98,882</u>	<u>81,029</u>
Fund balance:		
Unreserved - undesignated	<u>6,786</u>	<u>9,641</u>
Total liabilities and fund balance	<u>\$97,273</u>	<u>\$99,670</u>

LAFOURVILLE PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended June 30, 1995
 With Comparative Actual Amounts for the Year Ended June 30, 1994**

	1995		Variance - Favorable (Unfavorable)	1994
	Budget	Actual		
Revenues:				
Sales taxes	\$ 1,232,000	\$ 1,232,582	\$ (181,817)	\$ 1,836,928
Miscellaneous	5,000	13,275	8,275	28,272
Total revenues	<u>1,237,000</u>	<u>1,245,857</u>	<u>(81,442)</u>	<u>1,865,199</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	332,258	318,152	22,118	339,458
Operating services	42,808	41,458	838	39,552
Operations and maintenance	638,995	611,673	(692)	568,231
Debt service	157,668	309,628	48,837	72,808
Capital outlay	99,341	79,118	21,811	22,628
Total expenditures	<u>1,258,070</u>	<u>1,358,713</u>	<u>91,238</u>	<u>1,832,694</u>
 Excess (deficiency) of revenues over expenditures	 (1,070)	 (2,855)	 (1,784)	 28,298
 Other financing sources:				
Operating transfers in	-	-	-	58,008
 Excess (deficiency) of revenues and other sources over expenditures	 (1,070)	 (2,855)	 (1,784)	 78,298
 Fund balance (deficit), beginning	 8,641	 8,641	 -	 (58,657)
 Fund balance, ending	 <u>\$ 8,571</u>	 <u>\$ 8,786</u>	 <u>\$ (1,384)</u>	 <u>\$ 9,641</u>

ANDREYELLES PARKS GRIFFIN
Monroe, 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 (Unfavorable)	1993
	Budget	Actual		
Public safety:				
Personal services and related benefits -				
Deputy salary	\$ 36,000	\$ 36,000	\$ -	\$ 34,800
Secretary salary	20,400	20,400	-	20,400
Road crew salary	14,000	14,300	-	-
Communication salaries	231,700	234,411	(2,711)	258,800
Postage and payroll items	29,200	22,421	6,779	23,724
Total personal services and related benefits	<u>331,300</u>	<u>327,132</u>	<u>4,168</u>	<u>338,724</u>
Operating services -				
Deputy hospitalization	40,000	41,100	(1,100)	30,000
Operations and maintenance -				
Auto maintenance and fuel	4,100	3,700	700	3,700
Radio maintenance	21,000	29,170	(8,170)	24,800
Office supplies and expenses	21,000	16,872	(4,128)	25,991
Computer software	-	82	(82)	311
Telephone	163,000	164,252	(1,252)	130,536
Professional fees	20,120	20,700	580	15,211
Community services	23,000	21,244	1,756	-
Ambulance service	224,000	224,000	-	224,000
Sales tax collection fee	10,000	15,400	5,400	14,241
Publications, dues and subscriptions	4,800	4,800	-	4,700
Utilities	15,000	12,473	2,527	11,000
Medicine	3,000	2,877	900	2,434
Education and training	7,000	7,700	(700)	1,254
Other	1,000	1,422	(422)	3,422
Total operations and maintenance	<u>658,920</u>	<u>631,677</u>	<u>27,243</u>	<u>568,221</u>

(continued)

UNYONELLE PARISH GOVERNMENT
Madreville, Louisiana
1994 State 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 (Disfavorable)	1993
	Budget	Actual		
Debt service:				
Principal	23,000	28,308	5,308	23,751
Interest	17,845	41,358	23,513	8,249
Total debt service	<u>40,845</u>	<u>69,666</u>	<u>28,821</u>	<u>32,000</u>
Capital outlay:				
Roads	15,655	23,593	7,938	17,337
Road signs	2,806	379	(2,427)	-
Computers	25,000	8,047	(16,953)	5,283
Equipment	12,820	39,683	26,863	-
Total capital outlay	<u>56,281</u>	<u>72,302</u>	<u>16,033</u>	<u>22,620</u>
Total expenditures	<u>\$1,158,071</u>	<u>\$1,365,273</u>	<u>\$ 207,202</u>	<u>\$1,052,620</u>

BEST SERVICE FUND

1994 Sales Tax Bond Sinking and Reserve - To accumulate monies for repayment of the \$1,550,000 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.

ACADIELLE PARISH SHERIFF
Marrero, Louisiana

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

	<u>1994</u>	<u>1993</u>
ASSETS		
Cash and interest-bearing deposits	\$350,115	\$477,787
Due from other funds	<u>-</u>	<u>17,684</u>
Total assets	<u>\$350,115</u>	<u>\$495,471</u>
 FUND BALANCE		
Fund balance:		
Reserved for debt service	<u>\$350,115</u>	<u>\$204,711</u>

AVOUELLE PARISH HEREFY
 Metairie, Louisiana

1994 Sales Tax Bond Sinking and Reserve Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
 Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenues:		
Sales taxes	\$121,518	\$165,021
Interest	6,290	5,008
Total revenues	<u>127,808</u>	<u>171,029</u>
Expenditures:		
Debt service -		
Principal	87,808	80,000
Interest	77,821	85,021
Total expenditures	<u>165,629</u>	<u>165,021</u>
Excess (deficiency) of revenues over expenditures	(37,821)	6,008
Other financing sources:		
Operating transfers in	<u>38,829</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(15,596)	6,008
Fund balance, beginning	<u>264,711</u>	<u>198,872</u>
Fund balance, ending	<u>\$249,115</u>	<u>\$204,711</u>

CAPITAL PROJECTS FUND

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

MOYILLE PARISH SHERIFF
Monroe, Louisiana
Capital Projects Fund

Comparative Balance Sheet
 June 30, 1998 and 1997

	1998	1997
ASSETS		
Cash and interest-bearing deposit	\$ -	\$ 1,294
Due from other funds	<u>44,991</u>	<u>11,697</u>
Total assets	<u>\$44,991</u>	<u>\$12,991</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overpaid	\$11,697	\$ -
Accounts payable	-0-00	11,697
Retainage payable	<u>4,140</u>	<u>-</u>
Total liabilities	<u>44,991</u>	<u>11,697</u>
 Fund balance:		
Unreserved, designated	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$44,991</u>	<u>\$12,991</u>

AVOUILLES PARISH SHERIFF
Monroe, Louisiana
Capital Projects Fund

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Revenue		
Interest	\$ -	\$ -
Expenditures:		
Current -		
Operations and maintenance	502	187
Capital outlay -		
Monroeville Jail Infirmary Renovation	41,838	-
Emergency Detention Center	<u>41,588</u>	<u>67,489</u>
Total expenditures	<u>83,798</u>	<u>67,676</u>
Deficiency of revenues over expenditures	(83,798)	(67,676)
Other financing sources:		
Operating transfers in	<u>83,798</u>	<u>68,203</u>
Excess (deficiency) of revenues and other sources over expenditures	-	(1,463)
Fund balance, beginning	<u>-</u>	<u>2,463</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>

FINANCIAL FUND TYPE - AGENCY FUNDS

- Civil Fund** - To account for funds held in connection with civil suits, Sheriff's sales, and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.
- Bond Fund** - To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's 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 13th 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 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.
- Federal Income Fund** - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

AVONDALES PARISH SERVICES
 Mandeville, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1995
 With Comparative Totals for June 30, 1994

	Cash and		Fees and		126		Federal		Totals	
	and	and	and	and	and	and	and	and	and	and
	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994
ASSETS										
Cash and Interest-bearing Deposits	\$ 1,486	\$ 5,829	\$ 348,813	\$ 1,448	\$ 1,448	\$ 1,448	\$ 1,177	\$ 1,177	\$ 449,479	\$ 658,401
Receivables:										
Due from other funds	-	-	-	-	-	-	-	-	-	1,461
Other	53	-	-	-	-	-	-	-	53	-
Total assets	<u>\$ 1,539</u>	<u>\$ 5,829</u>	<u>\$ 348,813</u>	<u>\$ 1,448</u>	<u>\$ 1,448</u>	<u>\$ 1,448</u>	<u>\$ 1,177</u>	<u>\$ 1,177</u>	<u>\$ 449,479</u>	<u>\$ 659,862</u>
LIABILITIES										
Due to other funds	\$ -	\$ 29	\$ 279	\$ 179	\$ -	\$ -	\$ 5,091	\$ 5,091	\$ 16,179	\$ 149
Due to taxing bodies and others	1,218	5,808	81,151	1,500	548,598	-	-	-	438,479	448,719
Due to prisoners	-	-	-	-	-	-	41,278	41,278	41,278	49,718
Total liabilities	<u>\$ 1,218</u>	<u>\$ 5,837</u>	<u>\$ 81,430</u>	<u>\$ 1,679</u>	<u>\$ 548,598</u>	<u>\$ 548,598</u>	<u>\$ 46,369</u>	<u>\$ 46,369</u>	<u>\$ 495,936</u>	<u>\$ 508,886</u>

WYOMING AIRBORNE RESERVE

Statement of Income

Fiduciary Fund Type - Agency Funds

Statement of Expenses - Agency Funds and Activities

Year Ended June 30, 2020

With Comparative Funds for the Prior Period (2019)

	2020		2019		2018		Total		
	Exp.	Inv.	Exp.	Inv.	Exp.	Inv.	Exp.	Inv.	
Revenues, beginning of year	\$ 1,000	\$ 2,281	\$ 11,620	\$ -	\$ -	\$ 861,250	\$ 861,250	\$ 864,250	\$ -
Additions									
Expenses									
Electricity, gas, water and sewer	25,777	-	-	-	-	-	25,777	-	25,777
Administrative	509	-	-	-	-	-	509	-	509
Check printing fee	71,000	-	-	-	-	-	71,000	-	71,000
Rent	-	1,000	-	-	-	-	1,000	-	1,000
Fuel	-	-	17,600	28,100	-	-	45,700	-	45,700
Cyber and general maintenance	90,000	-	-	-	-	-	90,000	-	90,000
Travel, auto, etc. public transportation	-	-	-	-	2,202,000	-	2,202,000	-	4,404,000
Printing expense	-	-	-	-	-	70,000	-	70,000	70,000
Interest on investments	-	100	1,100	900	-	-	2,000	-	1,900
Transfer from financial aid fund	-	-	-	28,000	-	-	28,000	-	28,000
Total additions	286,786	1,100	17,700	29,000	2,202,000	70,000	2,568,786	70,000	4,530,000
Total	287,786	3,381	29,320	29,000	2,202,000	70,000	5,432,936	831,250	4,603,000
Revenues									
Trans. fee, etc. maintenance wing	-	-	-	-	1,000,000	-	1,000,000	-	1,000,000
Letter and other	-	-	-	-	-	-	-	-	1,000
Donor	1,000	-	-	-	-	-	1,000	-	1,000
Monthly General Funded Trans. activity	10,000	-	-	10,000	-	-	20,000	-	20,000
Lodging and airfare	24,000	-	-	-	-	-	24,000	-	24,000
Apparatus	1,000	-	-	-	-	-	1,000	-	1,000
Winter and storage	60,000	-	-	-	-	-	60,000	-	60,000
Official publications	5,000	-	-	-	-	-	5,000	-	5,000
Private donations	-	-	-	-	-	70,000	70,000	-	70,000
Other parties	1,000	-	-	-	-	-	1,000	-	1,000
Other reimburse	200	-	-	20,700	-	-	20,900	-	20,900
Trans. activity	-	-	-	61,000	-	-	61,000	-	61,000
Fuel fee	-	-	-	28,000	-	-	28,000	-	28,000
Refuge	-	-	-	70,000	-	-	70,000	-	70,000
Refuge public/private fund	-	-	-	67,000	-	-	67,000	-	67,000
Construction cost	-	-	-	500	-	-	500	-	500
Refuge activity fund	-	-	-	20,000	-	-	20,000	-	20,000
Refuge activity fee	-	-	-	67,000	-	-	67,000	-	67,000
License Compensation/Low Enhancement	-	-	-	4,000	-	-	4,000	-	4,000
License enforcement - Training	-	-	-	1,000	-	-	1,000	-	1,000
License Enforcement of Wildlife and Fisheries	-	-	-	200	-	-	200	-	200
Concess	-	-	-	2,000	-	-	2,000	-	2,000
Wounded Air/Airfield/Casualty fund	-	1,000	10,000	-	-	-	11,000	-	11,000
Total revenues	207,786	1,100	10,700	10,700	1,001,000	70,000	2,190,786	70,000	2,190,786
Revenues, end of year	\$ 2,786	\$ 3,481	\$ 28,020	\$ 1,000	\$ 1,003,000	\$ 150,250	\$ 4,242,156	\$ 901,250	\$ 4,103,000

INTERNAL CONTROL, COMPLIANCE

AND

OTHER INFORMATION

99-2 Noncompliance with Budget Act

Finding:

Total actual receipts of \$1,143,856 for the 1994 Sales Tax Special Revenue Fund failed to meet budgeted revenues of \$1,287,908 by \$144,052 which resulted in a 11.4 percent unfavorable variance. The Budget Act states that when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more, the budget must be amended.

Recommendation:

Control procedures should be enhanced to ensure budgets are amended in accordance with the Budget Act.

Response:

At the time of amending the 1994 Sales Tax Special Revenue Fund's revenue, the projected sales taxes to be collected for the remaining months of the fiscal year were approximately overestimated. A more conservative approach in estimating projected sales taxes will be taken into consideration in the future.

We also noted certain immaterial instances of noncompliance that we have reported to management of Avoyelles Parish Sheriff in a separate letter dated September 17, 1998.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Avoyelles Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described below.

99-3 Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

A material weakness is a condition in which the design or operation of one or more of the internal control structures 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. We believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Recypelle Parish Sheriff, in a separate letter dated September 17, 1998.

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

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

14549116, 15010208
September 17, 1998

SPENCER PAISH SHERIFF
Berksville, Louisiana

Schedule of Prior Year Findings
June 30, 1988

During our audit of the June 30, 1988 general purpose financial statements one (1) internal control finding and one (1) compliance findings were mentioned. The following listing indicates the June 30, 1987 findings and/or comments and the status of each as of June 30, 1988.

<u>Finding</u>	<u>Status as June 30, 1988</u>
Internal Control Finding -	
83-1 Due to the small number of employees the Sheriff did not have adequate segregation of functions within the accounting system.	The Sheriff may not be feasible able to resolve this problem without hiring of additional personnel. This finding is again mentioned in our June 30, 1988 report.
Compliance Finding and Management Letter Comment -	
87-2 The sinking fund deposits outlined in the 1984 State Tax Bond agreements were not funded on a monthly basis.	The sinking fund requirements as required by the 1984 State Tax Bond agreements were not funded monthly. This finding is again mentioned in our June 30, 1988 report as finding 88-1.
MANAGEMENT Letter Comment-	
87-3 Credit card statements should be supported by individual approved invoices.	Partially resolved; management agreed with the recommendation referenced as 88-4 in the separate management letter dated September 17, 1988.

MOBILE PARISH SHERIFF
MORNING, Louisiana

Management's Corrective Action Plan
June 10, 1998

During our audit of the June 30, 1998 general purpose financial statements and its internal control finding and was its compliance findings were reported in accordance with government Auditing standards. We also noted three (3) other matters involving immaterial noncompliance or suggestions for improved controls which we have reported to management in a separate letter dated September 17, 1998.

<u>Findings</u>	<u>Corrective Action Plan</u>
-----------------	-------------------------------

Internal Control and Compliance Material to the Financial Statements :

- | | |
|--|--|
| 98-1 The monthly sinking fund requirements as required by the 1994 Sales Tax Bond Agreement were not funded monthly. | The Director of Finance will make certain that the monthly sinking fund requirements will be transferred accordingly. |
| 98-2 Actual receipts in the 1994 Sales Tax Special Revenue Fund failed to meet budgeted revenues by five percent or more. | A more conservative approach in estimating projected sales taxes will be taken in proposing and amending budgets. |
| 98-3 Due to the small number of bookkeeping and accounting employees, the Sheriff did not have adequate segregation of functions within the accounting system. | The Sheriff has determined that the cost to hire additional accounting personnel is not cost beneficial and such inadequacies are considered during the audit. |

Management Letter Comments :

- | | |
|--|--|
| 98-4 Documentation to demonstrate compliance with the public bid law requirements should be complete and maintained individually by item to which the bid law applies. Documentation should include such items as advertisements, bid specifications, bids received, quotes, bid tabulation summaries, state contracts, etc. | The Director of Finance will maintain a checklist in each file to ensure that the required documentation is obtained and maintained correctly. |
|--|--|

BOYDVILLE PARISH SHERIFF
MORNINGVILLE, LOUISIANA

Management's Corrective Action Plan
JUNE 18, 1998

<u>Findings</u>	<u>Corrective Action Plan</u>
BI-1 Bond commission approval must be current for all outstanding OMC greater than ninety days. Approval was obtained during the year ended June 30, 1998 that stated the debt was to be repaid on or before June 30, 1998. The debt was not fully repaid on or before June 30, 1998.	The Director of Finance has implemented controls to ensure that bond commission approval is current.
BI-2 Credit card statements should be supported by individual approved receipts. Additionally, receipts for meals & lodging should always include documentation stating the business purpose for the expenditure and/or the name of the conference or activity attended.	An assistant to the Director of Finance has been designated to review all charge slips with proper documentation and will reconcile to the monthly statements. The Sheriff's office will not pay for unsupported charge slips and will request reimbursement from the employee unless documentation is provided.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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MANAGEMENT LETTER

The Honorable Bill Holt
Recycling Parish Sheriff
Marksville, Louisiana

We have completed our audit of the financial statements of the Recycling Parish Sheriff for the year ended June 30, 2008, and submit the following suggestions for your information and consideration in improving the efficiency and effectiveness of the operations of the Sheriff's office:

- 88-4 Documentation to demonstrate compliance with the public bid law requirements should be complete and maintained individually by item to which the bid law applies. Documentation should include such items as advertisements, bid specifications, bids received, quotes, bid tabulation summaries, state contracts, etc.
- 88-1 Bond commission approval must be current for all outstanding OAC greater than ninety days. Bond commission approval was obtained during the year ended June 30, 2008 that stated the debt was to be repaid on or before June 30, 2008. The debt was not fully repaid on or before June 30, 2008.

The following suggestion which was included in our management letter for the prior year but is mentioned again for emphasis:

- 88-6 Credit card statements should be supported by individual approved invoices. Additionally, invoices for meals & lodging should always include documentation stating the business purpose for the expenditure and/or the name of the conference or seminar attended.

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.

Kohler, Champagne, Slawn & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
September 27, 2008