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BEAUREGARD PARISH SHERIFF
DERIDDER, LOUISIANA
ANNUAL FINANCIAL REPORT
JUNE 30, 1999

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Release Date 1-19-00

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GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

BEAUREGARD PARISH SHERIFF

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

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>ENTERPRISE FUND</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$2,024,309	\$ 13,513	\$ ---
Accounts receivable	56,675	---	---
Prepaid insurance	17,769	---	---
Due from other governmental units	206,815	---	---
Due from other funds	3,234	---	---
Equipment & machinery (net of depreciation)	---	---	924
Total assets	<u>\$2,308,802</u>	<u>\$ 13,513</u>	<u>\$ 924</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 132,845	\$ ---	\$ ---
Due to taxing bodies and others	---	---	---
Due to other funds	---	---	---
Total liabilities	<u>\$ 132,845</u>	<u>\$ ---</u>	<u>\$ ---</u>
Fund equity:			
Investment in general fixed assets	\$ ---	\$ ---	\$ ---
Fund balance:			
Unreserved -- Undesignated	2,175,957	---	---
Designated for subsequent years expenditures	---	13,513	---
Retained earnings	---	---	924
Total fund equity	<u>\$2,175,957</u>	<u>\$ 13,513</u>	<u>\$ 924</u>
Total liabilities and fund equity	<u>\$2,308,802</u>	<u>\$ 13,513</u>	<u>\$ 924</u>

Statement A

FIDUCIARY FUND TYPES <u>AGENCY FUNDS</u>	<u>ACCOUNT GROUP</u> GENERAL FIXED <u>ASSETS</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
\$ 357,493	\$ ----	\$ 2,395,315
----	----	56,675
----	----	17,769
----	----	206,815
----	----	3,234
----	<u>1,792,487</u>	<u>1,793,411</u>
<u>\$ 357,493</u>	<u>\$ 1,792,487</u>	<u>\$ 4,473,219</u>
\$ ----	\$ ----	\$ 132,845
354,259	----	354,259
<u>3,234</u>	<u>----</u>	<u>3,234</u>
<u>\$ 357,493</u>	<u>\$ ----</u>	<u>\$ 490,338</u>
\$ ----	\$ 1,792,487	\$ 1,792,487
----	----	2,175,957
----	----	13,513
----	----	<u>924</u>
<u>\$ ----</u>	<u>\$ 1,792,487</u>	<u>\$ 3,982,881</u>
<u>\$ 357,493</u>	<u>\$ 1,792,487</u>	<u>\$ 4,473,219</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF

Statement B

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended June 30, 1999

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$ 1,594,738	\$ ---	\$1,594,738
Sales taxes	---	812,773	812,773
Intergovernmental revenues:			
Federal funds	119,325	---	119,325
State funds	207,774	---	207,774
Local funds	85,877	---	85,877
Fees, charges, and commissions for services	1,728,760	---	1,728,760
Use of money and property	46,761	8,416	55,177
Miscellaneous	1,061	---	1,061
Total revenues	<u>\$ 3,784,296</u>	<u>\$ 821,189</u>	<u>\$4,605,485</u>
<u>EXPENDITURES</u>			
General government -			
Tax collector	\$ 259,071	\$ ---	\$ 259,071
Public safety:			
Administration	442,774	---	442,774
Community services	24,461	---	24,461
Civil services	120,402	---	120,402
Criminal investigation	1,625,428	---	1,625,428
Custody of prisoners	1,196,540	---	1,196,540
Communications	299,531	---	299,531
Automotive services	370,560	---	370,560
Total expenditures	<u>\$ 4,338,767</u>	<u>\$ ---</u>	<u>\$4,338,767</u>
<u>EXCESS (Deficiency) OF</u>			
<u>REVENUES OVER EXPENDITURES</u>	\$ (554,471)	\$ 821,189	\$ 266,718
<u>OTHER FINANCING SOURCES (USES)</u>			
Sale of assets	\$ 9,000	\$ ---	\$ 9,000
Insurance claims	32,144	---	32,144
Transfers in	847,832	---	847,832
Transfers out	---	(830,000)	(830,000)
Total other financing sources (uses)	<u>\$ 888,976</u>	<u>\$(830,000)</u>	<u>\$ 58,976</u>
<u>EXCESS (Deficiency) OF</u>			
<u>REVENUES AND OTHER SOURCES</u> <u>OVER EXPENDITURES AND</u> <u>OTHER USES</u>	\$ 334,505	\$ (8,811)	\$ 325,694
<u>FUND BALANCE, BEGINNING</u>	<u>1,841,452</u>	<u>22,324</u>	<u>1,863,776</u>
<u>FUND BALANCE, ENDING</u>	<u>\$ 2,175,957</u>	<u>\$ 13,513</u>	<u>\$2,189,470</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD 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, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$1,593,000	\$1,594,738	\$ 1,738
Sales taxes	---	---	---
Intergovernmental revenues:			
Federal grants:			
Drug Task Force	101,000	102,760	1,760
Office of Emergency Preparedness	16,000	15,620	(380)
Law Enforcement Block Grant	10,800	23,250	12,450
Food distribution program	1,000	945	(55)
State grants:			
State supplemental pay	185,000	184,592	(408)
D.A.R.E.	23,000	23,182	182
Local funds:			
City of DeRidder	33,000	23,127	(9,873)
SW District Law Enforcement Planning Council, Inc.	3,500	3,500	---
Enhanced 911 Operations	36,000	36,000	---
Fees, charges and commissions for services:			
Commission on state revenue sharing	152,000	152,117	117
Commission on licenses and fines	129,000	141,944	12,944
Commission on sales tax and license collections	267,000	266,009	(991)
Commission on ad valorem taxes	7,800	7,821	21
Commission on fines and bonds	28,000	30,378	2,378
Commission on sales and seizures	15,000	14,829	(171)
Commission on judicial sales	31,000	31,994	994
Criminal, traffic and civil court fees	94,000	98,312	4,312
Court attendance fees	7,500	7,425	(75)
Transportation of prisoner fees	17,000	17,548	548
Feeding and keeping prisoner fees (parish)	83,000	85,578	2,578

<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ---	\$ ---	\$ ---
819,000	812,773	(6,227)
---	---	---
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(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD 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, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>REVENUES</u>			
Fees, charges and commissions for services:			
Feeding and keeping prisoner fees (state and federal)	\$ 855,000	\$ 846,827	\$ (8,173)
Tax notices and advertisement fees	30,000	27,978	(2,022)
Interest	43,000	44,961	1,961
Rental income	1,800	1,800	---
Miscellaneous	400	1,061	661
Total revenues	<u>\$3,763,800</u>	<u>\$3,784,296</u>	<u>\$ 20,496</u>

Statement C

<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ----	\$ ----	\$ ----
----	----	----
8,100	8,416	316
----	----	----
----	----	----
<u>\$ 827,100</u>	<u>\$ 821,189</u>	<u>\$ (5,911)</u>

(Continued)

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL
Year Ended June 30, 1999

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>EXPENDITURES</u>			
<u>GENERAL GOVERNMENTAL</u>			
Tax collector	\$ 263,950	\$ 259,071	\$ 4,879
<u>PUBLIC SAFETY</u>			
Administration	\$ 444,550	\$ 442,774	\$ 1,776
Community services	22,100	24,461	(2,361)
Civil services	123,450	120,402	3,048
Criminal investigations	1,625,150	1,625,428	(278)
Custody of prisoners	1,211,300	1,196,540	14,760
Communications	304,850	299,531	5,319
Automotive services	364,900	370,560	(5,660)
Total public safety	\$4,096,300	\$4,079,696	\$ 16,604
Total expenditures	\$4,360,250	\$4,338,767	\$ 21,483
<u>EXCESS (Deficiency) OF</u> <u>REVENUES OVER EXPENDITURES</u>	\$ (596,450)	\$ (554,471)	\$ 41,979
<u>OTHER FINANCING SOURCES (USES)</u>			
Sale of assets	\$ 9,000	\$ 9,000	\$ ---
Insurance claims	32,000	32,144	144
Transfers in	851,750	847,832	(3,918)
Transfers out	---	---	---
Total other financing sources (uses)	\$ 892,750	\$ 888,976	\$ (3,774)
<u>EXCESS (Deficiency) OF</u> <u>REVENUES AND OTHER SOURCES</u> <u>OVER EXPENDITURES</u> <u>AND OTHER USES</u>	\$ 296,300	\$ 334,505	\$ 38,205
<u>FUND BALANCE, BEGINNING</u>	1,841,452	1,841,452	---
<u>FUND BALANCE, ENDING</u>	\$2,137,752	\$2,175,957	\$ 38,205

<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ---	\$ ---	\$ ---
\$ ---	\$ ---	\$ ---
---	---	---
---	---	---
---	---	---
---	---	---
---	---	---
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>
\$ ---	\$ ---	\$ ---
\$ 827,100	\$ 821,189	\$ (5,911)
\$ ---	\$ ---	\$ ---
---	---	---
---	---	---
<u>(835,000)</u>	<u>(830,000)</u>	<u>5,000</u>
<u>\$ (835,000)</u>	<u>\$ (830,000)</u>	<u>\$ 5,000</u>
\$ (7,900)	\$ (8,811)	\$ (911)
<u>22,324</u>	<u>22,324</u>	<u>---</u>
<u>\$ 14,424</u>	<u>\$ 13,513</u>	<u>\$ (911)</u>

(Concluded)

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS - PROPRIETARY FUND TYPE
Year Ended June 30, 1999

	<u>Enterprise Fund</u>
<u>OPERATING REVENUES</u>	
Sales to inmates and employees	\$ 34,499
<u>OPERATING EXPENSES</u>	
Cost of items sold	\$ 30,597
Recreation supplies	419
Repairs	282
Depreciation	202
Other expenses	<u>1,065</u>
Total expenses	\$ <u>32,565</u>
Operating income (loss)	\$ 1,934
<u>NON-OPERATING REVENUES (EXPENSES)</u>	
Transfers out	\$ <u>(7,000)</u>
Total non-operating revenues (expenses)	\$ <u>(7,000)</u>
Net income (loss)	\$ (5,066)
<u>RETAINED EARNINGS, BEGINNING</u>	<u>5,990</u>
<u>RETAINED EARNINGS, ENDING</u>	<u>\$ 924</u>

The accompanying notes are an integral part of this statement.

STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
Year Ended June 30, 1999

	<u>Enterprise Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 36,312
Cash payments to suppliers for goods and services	<u>(32,364)</u>
Net cash provided by operating activities	<u>\$ 3,948</u>
Cash flows from noncapital financing activities:	
Transfers out	<u>\$ (7,000)</u>
Cash flows from capital related financing:	
Acquisition of capital assets	<u>\$ (162)</u>
Net increase (decrease) in cash and cash equivalents	\$ (3,214)
Cash and cash equivalents, beginning of year	<u>(3,214)</u>
Cash and cash equivalents, end of year	<u>\$ ---</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income (loss)	<u>\$ 1,933</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	\$ 202
Changes in assets and liabilities:	
Decrease in accounts receivable	1,310
Decrease in due from other funds	<u>503</u>
Total adjustments	<u>\$ 2,015</u>
Net cash provided by operating activities	<u>\$ 3,948</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 27 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 Beauregard 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

BEAUREGARD PARISH SHERIFF
DeRidder, 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 fiduciary (Agency Funds). These funds are described as follows:

General Fund

The general fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing,

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

state supplemental pay for deputies, civil and criminal 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 deputies 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 Fund

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 these items by the inmates. The items are taken out of the commissary inventory and sold to the inmates.

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 focus applied. The general fund and special revenue fund are

BEAUREGARD PARISH SHERIFF
DeRidder, 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 and special revenue fund, the accrual basis of accounting for the proprietary fund, and the cash basis which approximates the modified accrual basis for the agency funds. The general fund uses the following practices in recording revenues and expenditures:

Revenues

State revenue sharing which is based on population and homesteads 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.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGET PRACTICES

The proposed budget for 1998-1999 was made available for public inspection on June 15, 1998. 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 Beauregard Parish Sheriff's office on June 15, 1998, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure 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 AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days 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.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At June 30, 1999 the sheriff had no investments.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. INVENTORY

The Sheriff had no inventory as of June 30, 1999.

H. 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 exhaustible 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.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

I. ANNUAL SICK LEAVE

Full-time employees of the Sheriff's office earn ten 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	---	8.26	---
Law Enforcement	5.71	5.71	12-31-99

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

3. CASH AND CASH EQUIVALENTS

At June 30, 1999, the sheriff has cash and cash equivalents (book balances) totaling \$2,395,315, as follows:

	General Fund	Special Revenue Funds	Proprietary Funds	Agency Funds	Total
Demand deposits	\$ ---	\$ ---	\$ ---	\$ 104,582	\$ 104,582
Interest bearing demand deposits	584,500	---	---	35,188	619,688
Money market accounts	---	13,513	---	217,723	231,236
Time deposits	1,439,209	---	---	---	1,439,209
Petty cash	600	---	---	---	600
Total	<u>\$2,024,309</u>	<u>\$ 13,513</u>	<u>\$ ---</u>	<u>\$ 357,493</u>	<u>\$2,395,315</u>

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, 1999, the sheriff has \$2,561,799 in deposits (collected bank balances). These deposits are secured from risk by \$421,468 of federal deposit insurance and \$2,140,331 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 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

4. RECEIVABLES

The receivables of \$263,490 at June 30, 1999, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Taxes - ad valorem	\$ 1,388
Intergovernmental revenue	206,815
Fees, charges and commissions	<u>55,287</u>
Total	<u>\$263,490</u>

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1999 are as follows:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 3,234	\$ ---
Tax Collector Agency Fund	---	2,000
Narcotics Seizure Fund	---	553
Inmate Agency Fund	---	681
Proprietary Commissary Fund	---	---
Total	<u>\$ 3,234</u>	<u>\$ 3,234</u>

6. GENERAL FIXED ASSETS AND PROPRIETARY FUND ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions and Adjustments</u>	<u>Balance June 30, 1999</u>
Buildings	\$ 78,518	\$ 46,438	\$ ---	\$ 124,956
Vehicles	607,299	210,688	76,243	741,744
Office furniture and equipment	175,672	55,354	11,901	219,125
Law enforcement weapons and equipment	647,228	117,413	57,979	706,662
Total	<u>\$ 1,508,717</u>	<u>\$ 429,893</u>	<u>\$ 146,123</u>	<u>\$ 1,792,487</u>

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

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

A summary of proprietary fund type equipment at June 30, 1999 follows:

Commissary Fund	
Buildings	\$ 2,190
Office equipment	<u>13,147</u>
Total	\$ 15,337
Less:	
Accumulated depreciation	<u>\$(14,413)</u>
Net	<u>\$ 924</u>

7. PENSION PLAN

Sheriffs Pension and Relief Fund

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 at 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 2.5 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 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980). 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 36 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 at 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

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

7. PENSION PLAN (Continued)

be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

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 Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Funding Policy - Plan members are required by statute to contribute 8.7 percent of their annual covered salary and the Beauregard Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 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, 1999, 1998, and 1997, were \$95,037, \$84,347, and \$87,809 respectively, equal to the required contributions for each year.

STATE OF LOUISIANA, PUBLIC EMPLOYEES DEFERRED COMPENSATION PLAN

The Sheriff offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal or state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, or \$20 per month, and contribute up to a maximum of 25% of taxable compensation, not to exceed \$8,000 per calendar year.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

7. PENSION PLAN (Continued)

A special "catch-up" provision may be used to invest up to \$15,000 per year for the three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds have independent investment objectives and utilize different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- . Periodic payment
- . Payments over your lifetime
- . Payments for a specific time or amount
- . Joint and survivor benefits
- . Lump-sum payment
- . Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

8. CHANGES IN AGENCY FUND BALANCES

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

	Balance July 1, 1998	<u>Additions</u>	<u>Reductions</u>	Balance June 30, 1999
Agency funds:				
Cash bond fund	\$ 83,839	\$ 14,705	\$ 85,842	\$ 12,702
Criminal court fund	34,617	513,409	501,926	46,100
Civil suit fund	1,300	387,413	385,713	3,000
Traffic court fund	58,292	555,019	575,540	37,771
Narcotics seizure fund	22,549	553	2,474	20,628
Tax collector	185,265	27,773,032	27,730,184	228,113
Inmate fund	9,813	105,830	106,464	9,179
Total	<u>\$395,675</u>	<u>\$29,349,961</u>	<u>\$29,388,143</u>	<u>\$ 357,493</u>

9. TAXES PAID UNDER PROTEST

As of June 30, 1999, the sheriff was holding in escrow, taxes paid under protest in the amount of \$119,249, including interest earned on the escrow amount. A civil suit has been filed and litigation continues on the protested amount. 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.

BEAUREGARD PARISH SHERIFF
DeRidder, Louisiana
Notes to Financial Statements

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

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.

12. FEDERAL FINANCIAL ASSISTANCE

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE/ PROJECT NAME</u>	<u>CFDA NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
United States Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice/ Drug Control and Systems Improvement Formula Grant/		
Multi-Jurisdictional Task Force	16.579	102,760
Federal Emergency Management Agency/ Louisiana Military Department, Office of Emergency Preparedness Disaster Assistance/		
Beauregard Parish Civil Defense	83.516	15,620
United States Department of Agriculture Commodities program		\$ 945
Total		<u>\$ 119,325</u>

13. YEAR 2000 ISSUE - (Y2K)

The Beauregard Parish Sheriff has its general ledger, tax collection, and general fixed assets computerized. All programs have been updated to handle the Y2K issue by the manufacturer of the software. The hardware that the Sheriff is currently using is also Y2K compliant. The software and hardware has been tested and is Y2K compliant.

SUPPLEMENTAL INFORMATION SCHEDULES

BEAUREGARD 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.

BEAUREGARD PARISH SHERIFF

Schedule 1

GENERAL FUND
 SCHEDULE OF REVENUES
 Year Ended June 30, 1999

REVENUES

Ad valorem taxes	\$ 1,594,738
Intergovernmental revenues:	
Federal grants:	
Drug Task Force	102,760
Office of Emergency Preparedness	15,620
Food distribution program	945
State grants:	
State supplemental pay	184,592
D.A.R.E.	23,182
Local funds:	
City of DeRidder	23,127
SW District Law Enforcement Planning Council, Inc.	3,500
Law Enforcement Training Tuition	23,250
Enhanced 911 Operations	36,000
Fees, charges, and commission for services:	
Commission on state revenue sharing	152,117
Commission on licenses and fines	141,944
Commission on sales tax and license collections	266,009
Commission on ad valorem taxes	7,821
Commission on fines and bonds	30,378
Commission on sales and seizures	14,829
Commission on judicial sales	31,994
Criminal, traffic and civil court fees	98,312
Court attendance fees	7,425
Transportation of prisoner fees	17,548
Feeding and keeping prisoner fees (parish)	85,578
Feeding and keeping prisoner fees (state and federal)	846,827
Tax notices and advertisement fees	27,978
Interest	44,961
Sale of assets	9,000
Rental income	1,800
Insurance claims	32,144
Miscellaneous	1,061
Transfers in	<u>847,832</u>
 Total revenues	 <u>\$ 4,673,272</u>

BEAUREGARD PARISH SHERIFF

Schedule 2

GENERAL FUND
SCHEDULE OF EXPENDITURES
Year Ended June 30, 1999

GENERAL GOVERNMENT

Taxation - tax collector:

Personal services and related benefits	\$ 205,732
Materials, supplies and other charges	36,294
Training and travel	3,952
Capital outlay	11,966
Uniforms	<u>1,127</u>

Total - tax collector expense \$ 259,071

PUBLIC SAFETY

Administration:

Personal services and related benefits	\$ 283,080
Materials, supplies and other charges	92,828
Training and travel	7,077
Capital outlay	58,410
Uniforms	<u>1,379</u>

Total - administration expense \$ 442,774

Community Services:

Materials, supplies and other charges	\$ 22,417
Training and travel	1,482
Capital outlay	<u>562</u>

Total - community service expense \$ 24,461

Civil Services:

Personal services and related benefits	\$ 112,415
Materials, supplies and other charges	3,440
Training and travel	301
Capital outlay	3,929
Uniforms	<u>317</u>

Total - civil services expense \$ 120,402

Criminal Investigation:

Personal services and related benefits	\$ 1,322,625
Law enforcement supplies	20,451
Materials, supplies and other charges	63,880
Travel and Deputy training	24,056
Deputy uniforms	23,515
Informants/Narcotics	62,912
Capital outlay	<u>107,989</u>

Total - criminal investigation expense \$ 1,625,428
(Continued)

BEAUREGARD PARISH SHERIFF

Schedule 2

GENERAL FUND
SCHEDULE OF EXPENDITURES
Year Ended June 30, 1999

Custody of Prisoners:	
Personal services and related benefits	\$ 949,765
Food	165,662
Prisoner welfare expense	7,025
Jail materials, supplies and other charges	44,418
Training and travel	7,711
Capital outlay	5,796
Transportation of prisoners	4,633
Uniforms	<u>11,530</u>
Total - custody of prisoners expense	<u>\$ 1,196,540</u>
Communications:	
Personal services	\$ 237,027
Materials, supplies and other charges	44,540
Training and travel	706
Capital outlay	<u>17,258</u>
Total - communications expense	<u>\$ 299,531</u>
Automotive Services:	
Operations - gas, oil, maintenance and repairs	\$ 112,903
Insurance	34,843
Capital outlay	<u>222,814</u>
Total - automotive services expense	<u>\$ 370,560</u>
Total Expenditures	<u>\$ 4,338,767</u>
	(Concluded)

BEAUREGARD PARISH SHERIFF

AGENCY 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

FIDUCIARY FUND TYPE - AGENCY FUNDS
 COMBINING BALANCE SHEET
 June 30, 1999

<u>ASSETS</u>	<u>CASH BOND FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>CIVIL SUIT FUND</u>
Cash	\$ 12,702	\$ 46,100	\$ 3,000
 <u>LIABILITIES</u>			
Due to taxing bodies and others	\$ 12,021	\$ 46,100	\$ 3,000
Due to general fund	<u>681</u>	<u>---</u>	<u>---</u>
Total liabilities	<u>\$ 12,702</u>	<u>\$ 46,100</u>	<u>\$ 3,000</u>

Schedule 3

<u>TRAFFIC COURT FUND</u>	<u>NARCOTICS SEIZURE FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
\$ 37,771	\$ 20,628	\$ 228,113	\$ 9,179	\$ 357,493
\$ 37,771	\$ 20,075	\$ 226,113	\$ 9,179	\$ 354,259
<u>---</u>	<u>553</u>	<u>2,000</u>	<u>---</u>	<u>3,234</u>
<u>\$ 37,771</u>	<u>\$ 20,628</u>	<u>\$ 228,113</u>	<u>\$ 9,179</u>	<u>\$ 357,493</u>

BEAUREGARD PARISH SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCES BY FUNDS
 Year Ended June 30, 1999

	<u>CASH BOND FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>CIVIL SUIT FUND</u>
<u>BALANCE AT BEGINNING OF YEAR</u>	\$ 83,839	\$ 34,617	\$ 1,300
<u>ADDITIONS</u>			
Deposits			
Sheriff's sales	\$ ---	\$ ---	\$295,113
Bonds	14,024	---	---
Fines and costs	---	513,409	---
Prison inmates	---	---	---
Taxes, fees, etc. paid to tax collector	---	---	---
Garnishments	---	---	92,300
Interest earned	681	---	---
Total additions	<u>\$ 14,705</u>	<u>\$ 513,409</u>	<u>\$387,413</u>
Subtotal	<u>\$ 98,544</u>	<u>\$ 548,026</u>	<u>\$388,713</u>
<u>REDUCTIONS</u>			
Taxes, fees, etc. distributed to taxing bodies	\$ ---	\$ ---	\$ ---
Deposits settled to:			
Sheriff's general fund	---	38,171	90,865
Clerk of court	---	12,850	15,088
Police jury	---	299,470	---
District attorney	---	59,230	---
Indigent defender	---	42,984	---
Attorneys, appraisers, etc.	---	---	25,590
Garnishments	---	---	84,021
Litigants	---	---	167,684
Crime laboratory	---	12,370	---
Crime victim reparations	---	15,919	---
Refunds	82,806	1,131	2,465
Inmate-withdrawals for purchase of merchandise	---	---	---
Interfund transfers	3,036	---	---
Department of Public Safety	---	3,647	---

Schedule 4

<u>TRAFFIC COURT FUND</u>	<u>NARCOTICS SEIZURE FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
\$ 58,292	\$ 22,549	\$ 185,265	\$ 9,813	\$ 395,675
\$ ---	\$ ---	\$ ---	\$ ---	\$ 295,113
---	---	---	---	14,024
555,019	---	---	---	1,068,428
---	---	---	105,830	105,830
---	---	27,773,032	---	27,773,032
---	---	---	---	92,300
---	553	---	---	1,234
<u>\$555,019</u>	<u>\$ 553</u>	<u>\$27,773,032</u>	<u>\$ 105,830</u>	<u>\$ 29,349,961</u>
<u>\$613,311</u>	<u>\$ 23,102</u>	<u>\$27,958,297</u>	<u>\$ 115,643</u>	<u>\$ 29,745,636</u>
\$ ---	\$ ---	\$27,730,184	\$ ---	\$ 27,730,184
47,041	---	---	---	176,077
44,713	---	---	---	72,651
175,871	---	---	---	475,341
112,890	---	---	---	172,120
113,011	---	---	---	155,995
---	---	---	---	25,590
---	---	---	---	84,021
---	---	---	---	167,684
22,670	---	---	---	35,040
2,499	---	---	---	18,418
1,542	1,265	---	55,682	144,891
---	---	---	50,782	50,782
---	1,209	---	---	4,245
---	---	---	---	3,647

(Continued)

BEAUREGARD PARISH SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS
 SCHEDULE OF CHANGES IN DEPOSIT
 BALANCES BY FUNDS
 Year Ended June 30, 1999

	<u>CASH BOND FUND</u>	<u>CRIMINAL COURT FUND</u>	<u>CIVIL SUIT FUND</u>
<u>REDUCTIONS (contd.)</u>			
CMIS	\$ ---	\$ 2,977	\$ ---
Act 562 fees	---	2,934	---
Traumatic Injury Trust Fund	---	3,149	---
Thirty-sixth judicial district Chief Justice Expense Fund	<u>---</u>	<u>7,094</u>	<u>---</u>
Total reductions	<u>\$ 85,842</u>	<u>\$ 501,926</u>	<u>\$ 385,713</u>
 <u>BALANCE AT END OF YEAR</u>	 <u>\$ 12,702</u>	 <u>\$ 46,100</u>	 <u>\$ 3,000</u>

Schedule 4

<u>TRAFFIC COURT FUND</u>	<u>NARCOTICS SEIZURE FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
\$ 9,013	\$ ----	\$ ----	\$ ----	\$ 11,990
8,705	----	----	----	11,639
15,815	----	----	----	18,964
<u>21,770</u>	<u>----</u>	<u>----</u>	<u>----</u>	<u>28,864</u>
<u>\$575,540</u>	<u>\$ 2,474</u>	<u>\$27,730,184</u>	<u>\$ 106,464</u>	<u>\$29,388,143</u>
<u>\$ 37,771</u>	<u>\$ 20,628</u>	<u>\$ 228,113</u>	<u>\$ 9,179</u>	<u>\$ 357,493</u>

(Concluded)

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

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1998 to June 30, 1999

<u>UNSETTLED BALANCES AT JUNE 30, 1998</u>		\$ 185,265
<u>COLLECTIONS</u>		
Ad valorem taxes:		
Beauregard Parish		\$ 11,897,596
City of DeRidder		397,571
Town of Merryville		13,540
Interest earned on:		
Delinquent taxes		
Beauregard Parish		5,645
City of DeRidder		571
Town of Merryville		34
Investments		10,409
Protested taxes		4,657
Occupational and chain store licenses:		
Beauregard Parish		99,786
City of DeRidder		370,848
Town of Merryville		41,670
Angling, hunting, and trapping licenses		16,126
State revenue sharing		659,215
Tax notices, etc.		16,764
Fire protection assessment (Act 145 of 1987)		10,000
Gaming licenses (escrow)		93,715
Sales tax:		
City of DeRidder		3,564,505
Beauregard Parish School Board		6,489,662
Beauregard Parish Police Jury		2,845,310
Town of Merryville		244,929
Sheriff		820,165
Back taxes		25,060
Protested taxes		119,249
Tax sale redemptions		22,734
Louisiana tax commission assessment fee		3,226
Miscellaneous		45
Total collections		<u>\$ 27,773,032</u>
Total		<u>\$ 27,958,297</u>

(Continued)

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

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1998 to June 30, 1999

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 79,339
Louisiana Department of Agriculture and Forestry	39,776
Louisiana Tax Commission	3,226
Beauregard Parish:	
Police Jury	6,016,734
School Board	12,071,992
Waterworks districts	206,999
Library	819,446
Sheriff	2,693,462
Assessor	486,091
Clerk of Court	669
Fire districts	301,565
Sales tax audit fees	54,380
Pension funds	331,532
Town of Merryville	270,693
City of DeRidder	4,329,924
Refunds	24,336
Miscellaneous	<u>20</u>
 Total	 <u>\$27,730,184</u>

UNSETTLED BALANCES AT JUNE 30, 1999
DUE TO TAXING BODIES AND OTHERS

\$ 228,113

(Concluded)

GENERAL FIXED ASSETS ACCOUNT GROUP

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

BEAUREGARD PARISH SHERIFF
 GENERAL FIXED ASSETS
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 Year ended June 30, 1999

	<u>Buildings</u>	<u>Office Furniture & Equipment</u>
General Fixed Assets Beginning	\$ 78,518	\$ 175,672
Additions	46,438	55,354
Deletions	<u>---</u>	<u>(11,901)</u>
General Fixed Assets Ending	<u>\$ 124,956</u>	<u>\$ 219,125</u>

Schedule 6

<u>Criminal Investigation</u>	<u>Custody of Prisoners</u>	<u>Communications</u>	<u>Automotive</u>	<u>Total</u>
\$ 176,061	\$ 56,762	\$ 414,405	\$ 607,299	\$1,508,717
68,258	15,662	33,493	210,688	429,893
<u>(11,248)</u>	<u>(4,688)</u>	<u>(42,043)</u>	<u>(76,243)</u>	<u>(146,123)</u>
<u>\$ 233,071</u>	<u>\$ 67,736</u>	<u>\$ 405,855</u>	<u>\$ 741,744</u>	<u>\$1,792,487</u>

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REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH "GOVERNMENT AUDITING STANDARDS"

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

I have audited the general purpose financial statements of the Beauregard Parish Sheriff, as of and for the year ended June 30, 1999, and have issued my report thereon dated December 27, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Beauregard Parish Sheriff's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Beauregard Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

Mr. M. Bolivar Bishop
Sheriff and Ex-Officio Tax Collector
Beauregard Parish Sheriff
DeRidder, Louisiana
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My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Beauregard Parish Sheriff, others within the organization and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

John A. Windham, CPA
DeRidder, Louisiana
December 27, 1999