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AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Financial Report

Year Ended June 30, 1999

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 1-26-2000

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1 - 2
 GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4 - 5
Combined statement of revenues, expenditures and changes in fund balance - all governmental fund types -	6
Combined statement of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual certain governmental fund types - general and special revenue funds	7
Notes to financial statements	8 - 23
 SUPPLEMENTAL INFORMATION	
 SCHEDULES OF INDIVIDUAL FUNDS	
 General Fund:	
Comparative balance sheet	27
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	28
Statement of expenditures compared to budget (GAAP basis)	29 - 30
 Special Revenue Fund:	
1994 Sales Tax Fund -	
Comparative balance sheet	32
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual	33
Statement of expenditures compared to budget (GAAP basis)	34 - 35
 Debt Service Fund:	
1994 Sales Tax Bond Sinking and Reserve Fund -	
Comparative balance sheet	37
Comparative statement of revenues, expenditures, and changes in fund balance	38

TABLE OF CONTENTS

	<u>Page</u>
Fiduciary Fund Type - Agency Funds:	
Combining balance sheet	40
Statement of changes in assets and liabilities	41 - 42
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	44 - 45
Summary Schedule of Current and Prior Year Findings	46 - 49
OTHER INFORMATION	
Impact of Year 2000 on Computer Programs (Unaudited)	51

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INDEPENDENT AUDITORS' REPORT

The Honorable Bill Belt
Avoyelles Parish Sheriff
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the Avoyelles Parish Sheriff, as of and for the year ended June 30, 1999. These general purpose financial statements are the responsibility of the Avoyelles Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Avoyelles Parish Sheriff, as of June 30, 1999, 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 December 20, 1999 on our consideration of the Avoyelles 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 year 2000 supplementary information on page 51 is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Avoyelles Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will be year 2000 compliant.

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 presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Avoyelles 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 Avoyelles Parish Sheriff.

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

Lafayette, Louisiana
December 20, 1999

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

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1999

	Governmental Fund Types		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Agency Funds	General Fixed Assets	Long-Term Debt	(Memorandum Only)		
							1999	1998	
ASSETS AND OTHER DEBITS									
Cash and interest-bearing deposits	\$ 165,727	\$ 2	\$191,623	\$702,238	\$ -	\$ -	\$ 1,059,590	\$ 792,538	
Receivables:									
Due from other funds	95,134	-	-	-	-	-	95,134	102,531	
Due from other governmental agencies	1,333,897	85,055	-	-	-	-	1,418,952	1,373,235	
Other	16,578	-	-	532	-	-	17,110	10,361	
Inventory	48,424	-	-	-	-	-	48,424	42,439	
Other assets	50	-	-	-	-	-	50	50	
Land	-	-	-	-	174,400	-	174,400	174,400	
Buildings	-	-	-	-	5,520,273	-	5,520,273	5,520,273	
Furniture, equipment and vehicles	-	-	-	-	3,868,537	-	3,868,537	3,575,989	
Amount available in debt service fund	-	-	-	-	-	191,623	191,623	191,115	
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	1,392,933	1,392,933	1,699,039	
Total assets and other debits	\$1,659,810	\$ 85,057	\$191,623	\$702,770	\$9,563,210	\$1,584,556	\$13,787,026	\$13,481,970	

(continued)

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1999

	Governmental Fund Types			Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Agency Funds	General	General		1999	1998	(Memorandum Only)
						Fixed Assets	Long-Term Debt			
Liabilities:										
Cash overdraft	\$ 219,369	\$ 38,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,880	\$ 420,205	
Accounts payable	1,245,779	47,463	-	-	-	-	-	1,293,242	767,625	
Retainage payable	-	-	-	-	-	-	-	-	4,146	
Due to other funds	-	81,763	-	13,371	-	-	-	95,134	102,531	
Due to prisoners	-	-	-	41,276	-	-	-	41,276	41,276	
Notes payable	225,351	-	-	-	-	-	-	225,351	225,351	
Interest payable	2,387	-	-	-	-	-	-	2,387	307	
Other liabilities	63,830	-	-	-	-	-	-	63,830	100,971	
Due to taxing bodies and others	-	-	-	648,123	-	-	-	648,123	438,479	
Long-term debt -										
Notes payable	-	-	-	-	-	-	-	-	14,579	
Capital lease payable	-	-	-	-	-	-	34,556	34,556	95,575	
Certificates of indebtedness	-	-	-	-	-	-	300,000	300,000	440,000	
Sales tax bonds	-	-	-	-	-	-	1,250,000	1,250,000	1,340,000	
Total liabilities	1,756,716	167,737	-	702,770	-	-	1,584,556	4,211,779	3,991,045	
Fund equity (deficit):										
Investment in general fixed assets	-	-	-	-	9,563,210	-	-	9,563,210	9,270,662	
Fund balance (deficit) -										
Reserved for inventory	48,424	-	-	-	-	-	-	48,424	42,439	
Reserved for debt service	-	-	191,623	-	-	-	-	191,623	191,115	
Unreserved, undesignated	(145,330)	(82,680)	-	-	-	-	-	(228,010)	(13,291)	
Total fund equity (deficit)	(96,906)	(82,680)	191,623	-	9,563,210	-	-	9,575,247	9,490,925	
Total liabilities and fund equity	\$1,659,810	\$ 85,057	\$191,623	\$702,770	\$9,563,210	\$1,584,556	\$13,787,026	\$13,787,026	\$13,481,970	

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 1999

	General	Special Revenue	Debt Service	Totals (Memorandum Only)	
				1999	1998
Revenues:					
Ad valorem taxes	\$ 387,627	\$ -	\$ -	\$ 387,627	\$ 398,684
Sales tax	-	1,176,767	155,779	1,332,546	1,274,093
Intergovernmental revenues -					
Federal grants	238,185	-	-	238,185	118,742
State grants:					
State revenue sharing (net)	116,419	-	-	116,419	119,079
State supplemental pay	186,382	-	-	186,382	140,719
Other	42,099	-	-	42,099	51,340
Fees, charges, and commissions for services -					
Civil and criminal	214,356	-	-	214,356	218,523
Feeding and keeping prisoners	11,757,785	-	-	11,757,785	10,335,448
Miscellaneous -					
Indian affairs	509,880	-	-	509,880	760,435
Interest income	8,995	253	7,394	16,642	11,006
Other	209,493	7,585	-	217,078	174,422
Total revenues	<u>13,671,221</u>	<u>1,184,605</u>	<u>163,173</u>	<u>15,018,999</u>	<u>13,602,491</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	8,405,653	381,003	-	8,786,656	7,162,260
Operating services	1,170,418	48,871	-	1,219,289	1,101,538
Operations and maintenance	3,851,075	649,676	-	4,500,751	4,354,069
Debt service	249,131	16,186	162,665	427,982	499,121
Capital outlay	215,258	77,289	-	292,547	596,159
Total expenditures	<u>13,891,535</u>	<u>1,173,025</u>	<u>162,665</u>	<u>15,227,225</u>	<u>13,713,147</u>
Excess (deficiency) of revenues over expenditures	<u>(220,314)</u>	<u>11,580</u>	<u>508</u>	<u>(208,226)</u>	<u>(110,656)</u>
Other financing sources (uses):					
Proceeds from capital leases	-	-	-	-	106,082
Operating transfers in	101,046	-	-	101,046	106,424
Operating transfers out	-	(101,046)	-	(101,046)	(106,424)
Total other financing sources (uses)	<u>101,046</u>	<u>(101,046)</u>	<u>-</u>	<u>-</u>	<u>106,082</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(119,268)</u>	<u>(89,466)</u>	<u>508</u>	<u>(208,226)</u>	<u>(4,574)</u>
Fund balances, beginning	<u>22,362</u>	<u>6,786</u>	<u>191,115</u>	<u>220,263</u>	<u>224,837</u>
Fund balances (deficit), ending	<u>\$ (96,906)</u>	<u>\$ (82,680)</u>	<u>\$191,623</u>	<u>\$ 12,037</u>	<u>\$ 220,263</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Certain Governmental Fund Types - General and Special Revenue Fund
Year Ended June 30, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Ad valorem taxes	\$ 369,231	\$ 387,627	\$ 18,396	\$ -	\$ -	\$ -
Sales tax	-	-	-	1,164,000	1,176,767	12,767
Intergovernmental revenues -						
Federal grants	2,000	238,185	236,185	-	-	-
State grants:						
State revenue sharing (net)	116,128	116,419	291	-	-	-
State supplemental pay	175,000	186,382	11,382	-	-	-
Other	360,991	42,099	(318,892)	-	-	-
Fees, charges, and commissions for services -						
Civil and criminal	258,000	214,356	(43,644)	-	-	-
Feeding and keeping prisoners	12,102,000	11,757,785	(344,215)	-	-	-
Miscellaneous -						
Indian affairs	745,000	509,880	(235,120)	-	-	-
Interest income	6,500	8,995	2,495	2,000	253	(1,747)
Other	115,125	209,493	94,368	5,000	7,585	2,585
Total revenues	<u>14,249,975</u>	<u>13,671,221</u>	<u>(578,754)</u>	<u>1,171,000</u>	<u>1,184,605</u>	<u>13,605</u>
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	8,930,600	8,405,653	524,947	394,456	381,003	13,453
Operating services	1,172,000	1,170,418	1,582	44,244	48,871	(4,627)
Operations and maintenance	3,708,825	3,851,075	(142,250)	555,706	649,676	(93,970)
Debt service	182,782	249,131	(66,349)	13,844	16,186	(2,342)
Capital outlay	226,641	215,258	11,383	111,300	77,289	34,011
Total expenditures	<u>14,220,848</u>	<u>13,891,535</u>	<u>329,313</u>	<u>1,119,550</u>	<u>1,173,025</u>	<u>(53,475)</u>
Excess (deficiency) of revenues over expenditures	<u>29,127</u>	<u>(220,314)</u>	<u>(249,441)</u>	<u>51,450</u>	<u>11,580</u>	<u>(39,870)</u>
Other financing sources (uses):						
Operating transfers in	100,000	101,046	1,046	-	-	-
Operating transfers out	-	-	-	(100,000)	(101,046)	(1,046)
Total other financing sources (uses)	<u>100,000</u>	<u>101,046</u>	<u>1,046</u>	<u>(100,000)</u>	<u>(101,046)</u>	<u>(1,046)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>129,127</u>	<u>(119,268)</u>	<u>(248,395)</u>	<u>(48,550)</u>	<u>(89,466)</u>	<u>(40,916)</u>
Fund balances, beginning	<u>22,362</u>	<u>22,362</u>	<u>-</u>	<u>6,786</u>	<u>6,786</u>	<u>-</u>
Fund balances (deficits), ending	<u>\$ 151,489</u>	<u>\$ (96,906)</u>	<u>\$(248,395)</u>	<u>\$ (41,764)</u>	<u>\$ (82,680)</u>	<u>\$ (40,916)</u>

The accompanying notes are an integral part of this statement.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Avoyelles 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 on-site 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 Avoyelles Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Basis of Presentation

The accompanying general purpose financial statements of the Avoyelles 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. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Avoyelles Parish Sheriff (the primary government). There are no component units to be included in the Sheriff's reporting entity.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

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 balances of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Sheriff's governmental fund types:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance. General operating expenditures are paid from this fund.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of a one-half percent sales and use tax that is legally restricted to expenditures for specific purposes.

Debt Service Fund

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

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Fiduciary Fund Type

Agency Funds

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

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

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Sales taxes are considered as “measurable” when in the hands of sales tax collector and are recognized as revenue at that time.

Intergovernmental revenues and fees, charges and commissions for service are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of 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 funds 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 is published and the public is notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budgets at least ten days after publication of the call for a hearing.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

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 June 30, 1999 was made available for public inspection and was published in the official journal thirteen days before the public hearing, which was held on June 23, 1998 at the Avoyelles Parish Sheriff's office for comments from taxpayers. The budget was amended and published in the official journal ten days before the public hearing, which was held on June 28, 1999 at the Avoyelles Parish Sheriff's office for comments from taxpayers. The budget was amended and published in the official journal on June 18, 1999.

G. 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 domiciled in the parish where the funds are collected.

H. 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.

I. Vacation and Sick Leave

Each employee of the Sheriff's office is granted 10 days of vacation leave and 6 days of sick leave each year after one year of service. Neither vacation nor sick leave may be accumulated.

There are no accumulated and vested vacation and sick leave benefits at June 30, 1999, which require disclosure to conform with generally accepted accounting principles.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

J. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

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.

M. 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.

N. 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.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

O. Total Column 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.

(2) 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. At June 30, 1999, the Sheriff has cash and interest-bearing deposits (book balances net of overdrafts) totaling \$801,710 as follows:

Demand Deposits	\$ 3,618
Interest bearing deposits	<u>1,055,972</u>
Total cash and interest bearing deposits	1,059,590
Less: Overdrafts	<u>257,880</u>
Net	<u><u>\$ 801,710</u></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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

Bank balances	\$1,130,023
Federal deposit insurance	\$ 203,921
Pledged securities (category 3)	<u>926,102</u>
Total federal insurance and pledged securities	<u><u>\$1,130,023</u></u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 include uninsured 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 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.

(3) 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 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 actually 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 remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1999, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 6.41 mills on property with assessed valuations totaling \$99,678,520.

Total law enforcement taxes levied during 1999 were \$383,485. There were no taxes receivable in the General Fund at June 30, 1999.

(4) Interfund Receivables/Payables

	Due From Other Funds	Due to Other Funds
General Fund	\$ 95,134	\$ -
Special revenue fund:		
Sales tax fund	-	81,763
Agency funds:		
Civil fund	-	5,664
Federal inmate fund	-	7,707
	\$ 95,134	\$ 95,134

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(5) Due from Other Governmental Agencies

Amounts due from other governmental agencies totaling \$1,418,952 at June 30, 1999, consisted of the following:

	General Fund	Sales Tax Fund
Department of Public Safety and Corrections	\$ 637,472	\$ -
U. S. Immigration and Naturalization	339,618	-
Department of Justice	82,341	-
Department of Treasury	42,540	-
Avoyelles Parish Police Jury	199,376	-
Avoyelles Parish School Board	-	85,055
Various parishes and cities	7,616	-
Other	24,934	-
	\$ 1,333,897	\$ 85,055

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Land	Buildings	Furniture, Equipment and Vehicles	Total General Fixed Assets
Balance, June 30, 1998	\$ 174,400	\$ 5,520,273	\$ 3,575,989	\$ 9,270,662
Additions	-	-	292,548	292,548
Reductions	-	-	-	-
Balance, June 30, 1999	\$ 174,400	\$ 5,520,273	\$ 3,868,537	\$ 9,563,210

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(7) Dedication of Proceeds and Flow of Funds – Sales and Use Tax

Proceeds of the one-half cent sales and use tax (1999 collections - \$1,332,546; 1998 collections - \$1,274,093) approved by voters on November 19, 1992 and levied by the Sheriff beginning January 1, 1993 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.

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 20th 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, 1999, the Sheriff violated the "Sinking Fund" requirement when he failed to make the monthly deposits on or before the 20th day of the month.

At June 30, 1999, \$85,055 of sales tax receivable is reflected on the 1994 Sales Tax Fund's balance sheet.

(8) 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 (7.65% contributed by the Sheriff; 7.65% by the employee). The Sheriff's contribution during the year ended June 30, 1999, amounted to \$293,873.

B. Louisiana Sheriff's Pension and Relief Fund

Plan Description-

Substantially all employees of the Avoyelles Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

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 \$4,000 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 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 to be used for each year of service is 2.5% for each year if total service is at least 12 but less than 15 years, 2.75% each year if total service is at least 15 years but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate to 0.25% for all service rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100% of the 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 the 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 the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The Retirement System also provides death and disability benefits. Benefits are established 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 Sheriffs Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191

Funding Policy-

Plan members are required to contribute 8.7% of their annual covered salary and the Avoyelles Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0% of annual covered payroll. Contributions to the Retirement System also included 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 the plan members and the Avoyelles Parish Sheriff are established and may be amended by state statute. As provided by R.S. 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 Avoyelles Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1999, 1998 and 1997 were \$272,472, \$211,632, and \$218,184, respectively, equal to the required contributions for each year.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(9) 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 where the monthly premium is paid by the Sheriff. The cost of providing retirees' health care insurance benefits are recognized as expenses when the monthly premiums are paid and as revenue when reimbursement is received from the retiree. For the year ended June 30, 1999, the amount of retiree benefits totaled \$15,792.

(10) 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>Civil Fund</u>	<u>Bond Fund</u>	<u>Fines and Costs Fund</u>
Balances, June 30, 1998	\$ 3,218	\$ 5,829	\$ 88,025
Additions	336,707	15,608	166,815
Reductions	<u>329,978</u>	<u>16,267</u>	<u>180,407</u>
Balances, June 30, 1999	<u>\$ 9,947</u>	<u>\$ 5,170</u>	<u>\$ 74,433</u>
	12th	Tax	
	<u>Judicial Court Fines Fund</u>	<u>Collector Fund</u>	<u>Inmate Fund</u>
Balances, June 30, 1998	\$ 1,481	\$ 340,398	\$ 51,177
Additions	501,033	5,007,076	866,449
Reductions	<u>499,701</u>	<u>4,786,050</u>	<u>868,643</u>
Balances, June 30, 1999	<u>\$ 2,813</u>	<u>\$ 561,424</u>	<u>\$ 48,983</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(11) Notes Payable

At June 30, 1999, notes payable of the General Fund consisted of the following:

Note payable to Cottonport Bank; due June 15, 1999; bearing interest at 10.50 percent; secured by assignment of receivables.	\$ 125,351
Note payable to Hibernia National Bank; due August 2, 1999; bearing interest at 4.969 percent; secured by assignment of receivables.	<u>100,000</u>
	<u><u>\$ 225,351</u></u>

(12) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1999:

	Balance 07/01/98	Additions	Reductions	Balance 06/30/99
Notes payable	\$ 14,579	\$ -	\$ 14,579	\$ -
Capital lease payable	95,575	-	61,019	34,556
Certificates of indebtedness	440,000	-	140,000	300,000
Public improvement sales tax bonds	<u>1,340,000</u>	<u>-</u>	<u>90,000</u>	<u>1,250,000</u>
Total	<u><u>\$ 1,890,154</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 305,598</u></u>	<u><u>\$ 1,584,556</u></u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

Long-term debt outstanding at June 30, 1999 is comprised of the following:

Capital lease payable to Ford Motor Credit Company; bearing interest of 6.25 percent; payable in 24 monthly installments of \$4,420; final payment due January 3, 2000.	34,556
\$1,200,000 Certificates of Indebtedness dated March 1, 1991; due in annual installments of \$140,000 to \$155,000 through March 1, 2001; interest at 5.40 to 6.35 percent; secured by an irrevocable pledge and dedication of funds derived from a parishwide special tax of 6.41 mills.	300,000
\$1,650,000 Public Improvement Sales Tax Bonds, Series 1994; principal due in annual installments of \$90,000 to \$160,000 through May 1, 2009; interest due semi-annually at 4.70 to 5.90 percent, secured by an irrevocable pledge and dedication of one-half percent sales tax.	<u>1,250,000</u>
Total general long-term debt	<u><u>\$1,584,556</u></u>

The annual requirements to retire all general long-term debt as of June 30, 1999, including interest payments of \$440,856 are as follows:

Year Ending June 30,	Principal	Interest	Totals
2000	\$ 274,556	\$ 83,660	\$ 358,216
2001	255,000	68,796	323,796
2002	105,000	58,875	163,875
2003	115,000	53,415	168,415
2004	120,000	47,320	167,320
2005-2009	715,000	128,790	843,790
	<u><u>\$1,584,556</u></u>	<u><u>\$ 440,856</u></u>	<u><u>\$2,025,412</u></u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(13) Leases

A. Capital Lease -

The Sheriff records assets acquired through capital leases as an asset and an obligation in the general long-term debt account group. The Sheriff is obligated under one capital lease entered into on February 3, 1999 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, 1999, is as follows:

	<u>Automobiles</u>
Fiscal year:	
2000	\$ 36,186
Less: Amount representing interest	<u>815</u>
Present value of net minimum lease payments	<u><u>\$ 35,371</u></u>

B. Operating Leases -

The Sheriff entered into four annual operating lease agreements with the Avoyelles Parish School Board for the leasing of buildings to be operated as jail facilities for the fiscal year ended June 30, 1999. Each lease requires payments of \$1,500 per month. The Sheriff's operations and maintenance expenditures reflect \$22,500 for jail lease expense. At June 30, 1999, \$63,830 is owed to Avoyelles Parish School Board for monthly lease payments. The terms of the leases for the fiscal year ending June 30, 1999 only require a total payment of \$3,000 per month. The \$6,000 monthly lease amount was reduced by the Sheriff's monthly cost of \$3,000 to provide an in-school deputies program.

(14) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1999, include \$449,406 of taxes paid under protest plus interest earned to date of \$43,808 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.

(15) Litigation and Claims

At June 30, 1999, 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.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statements (Continued)

(16) Commitment

The Sheriff has a verbal understanding with Acadian Ambulance Service, Inc. requiring month-to-month payments of \$33,000 for the operation of an ambulance service in Avoyelles Parish. The operations and maintenance expenditures of the 1994 Sales Tax Fund reflect \$360,000 for ambulance service for the year ended June 30, 1999.

(17) Risk Management

The Sheriff's office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During January 1998, 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 its General Fund. As of June 30, 1999, \$123,251 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 at June 30, 1999.

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 four fiscal years.

(18) Deficit Fund Balances

The General Fund and 1994 Sales Tax Special Revenue Fund have deficit fund balances as of June 30, 1999. These deficits are expected to be funded from future excess revenues over expenditures.

(19) Subsequent Event

On December 2, 1999, the Sheriff received \$500,000 from the issuance of Revenue Anticipation Notes. These monies are to be used for the purpose of paying expenses for the fiscal year ending June 30, 2000; to be repaid on or before June 30, 2000. The notes are secured by and payable from a pledge of all revenues accruing to the Sheriff's General Fund for the fiscal year ending June 30, 2000.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

AVOYELLES PARISH SHERIFF
Marksville, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash and interest-bearing deposits	\$ 165,727	\$ 111,439
Receivables:		
Due from other funds	95,134	58,140
Due from other governmental agencies	1,333,897	1,285,018
Other	16,578	1,161
Inventory	48,424	42,439
Other assets	<u>50</u>	<u>50</u>
 Total assets	 <u><u>\$1,659,810</u></u>	 <u><u>\$1,498,247</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$ 219,369	\$ 363,907
Accounts payable	1,245,779	740,958
Due to other funds	-	44,391
Notes payable	225,351	225,351
Interest payable	2,387	307
Other liabilities	<u>63,830</u>	<u>100,971</u>
Total liabilities	<u><u>1,756,716</u></u>	<u><u>1,475,885</u></u>
Fund balance (deficit):		
Reserved for inventory	48,424	42,439
Unreserved, undesignated	<u>(145,330)</u>	<u>(20,077)</u>
Total fund balance	<u><u>(96,906)</u></u>	<u><u>22,362</u></u>
 Total liabilities and fund balance	 <u><u>\$1,659,810</u></u>	 <u><u>\$1,498,247</u></u>

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended June 30, 1999
 With Comparative Actual Amounts for Year Ended June 30, 1998

	General Fund			
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Ad valorem taxes	\$ 369,231	\$ 387,627	\$ 18,396	\$ 398,684
Intergovernmental revenues -				
Federal grants	2,000	238,185	236,185	118,742
State grants:				
State revenue sharing	116,128	116,419	291	119,079
State supplemental pay	175,000	186,382	11,382	140,719
Other	360,991	42,099	(318,892)	51,340
Fees, charges, and commissions for services -				
Civil and criminal	258,000	214,356	(43,644)	218,523
Feeding and keeping prisoners	12,102,000	11,757,785	(344,215)	10,335,448
Miscellaneous -				
Indian affairs	745,000	509,880	(235,120)	760,435
Interest income	6,500	8,995	2,495	4,716
Other	115,125	209,493	94,368	161,147
Total revenues	<u>14,249,975</u>	<u>13,671,221</u>	<u>(578,754)</u>	<u>12,308,833</u>
Expenditures:				
Current -				
Public Safety:				
Personal services and related benefits	8,930,600	8,405,653	524,947	6,852,128
Operating services	1,172,000	1,170,418	1,582	1,060,372
Operations and maintenance	3,708,825	3,851,075	(142,250)	3,722,090
Debt service	182,782	249,131	(66,349)	227,472
Capital outlay	226,641	215,258	11,383	434,552
Total expenditures	<u>14,220,848</u>	<u>13,891,535</u>	<u>329,313</u>	<u>12,296,614</u>
Excess (deficiency) of revenues over expenditures	29,127	(220,314)	(249,441)	12,219
Other financing sources (uses):				
Proceeds from capital leases	-	-	-	106,082
Operating transfers in	100,000	101,046	1,046	-
Operating transfers out	-	-	-	(106,424)
Total other financing sources (uses)	<u>100,000</u>	<u>101,046</u>	<u>1,046</u>	<u>(342)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	129,127	(119,268)	(248,395)	11,877
Fund balance, beginning	22,362	22,362	-	10,485
Fund balance (deficit), ending	<u>\$ 151,489</u>	<u>\$ (96,906)</u>	<u>\$(248,395)</u>	<u>\$ 22,362</u>

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
 Year Ended June 30, 1999
 With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
Public safety:				
Personal services and related benefits -				
Sheriff salary	\$ 71,500	\$ 71,500	\$ -	\$ 71,510
Deputies salaries	7,034,125	6,620,789	413,336	5,684,975
Other salaries	1,204,838	1,132,448	72,390	619,131
Pension and payroll taxes	620,137	580,916	39,221	476,512
Total personal services and related benefits	<u>8,930,600</u>	<u>8,405,653</u>	<u>524,947</u>	<u>6,852,128</u>
Operating services -				
Deputy liability insurance	11,720	7,500	4,220	13,563
Hospitalization insurance	937,600	947,400	(9,800)	853,056
Auto insurance	216,820	214,535	2,285	170,898
Other insurance	5,860	983	4,877	22,855
Total operating services	<u>1,172,000</u>	<u>1,170,418</u>	<u>1,582</u>	<u>1,060,372</u>
Operations and maintenance -				
Auto maintenance and fuel	332,659	345,014	(12,355)	290,084
Deputy uniforms and supplies	136,226	141,286	(5,060)	127,054
Office supplies and expenses	165,991	172,156	(6,165)	176,878
Telephone	63,769	66,137	(2,368)	43,931
Radio	2,821	2,926	(105)	7,772
Prisoner feeding and maintenance	1,741,090	1,805,755	(64,665)	1,864,739
Legal fees	86,916	90,144	(3,228)	44,081
Other professional fees	76,453	79,293	(2,840)	73,503
Criminal investigation	13,263	13,756	(493)	20,372
Jail lease	17,355	22,500	(5,145)	54,000
Jail maintenance and utilities	1,021,923	1,059,878	(37,955)	831,782
Dues and subscriptions	12,433	12,895	(462)	19,964
Other	37,926	39,335	(1,409)	167,930
Total operations and maintenance	<u>3,708,825</u>	<u>3,851,075</u>	<u>(142,250)</u>	<u>3,722,090</u>

(continued)

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
 Year Ended June 30, 1999
 With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
Debt service -				
Principal	150,000	201,019	(51,019)	172,891
Interest	32,782	48,112	(15,330)	54,581
Total debt service	<u>182,782</u>	<u>249,131</u>	<u>(66,349)</u>	<u>227,472</u>
Capital outlay -				
Autos	95,190	90,014	5,176	221,791
Radios	-	-	-	33,554
Computers	22,664	23,618	(954)	15,277
Jail equipment	72,525	68,501	4,024	138,756
Equipment	36,262	33,125	3,137	25,174
Total capital outlay	<u>226,641</u>	<u>215,258</u>	<u>11,383</u>	<u>434,552</u>
 Total expenditures	 <u>\$14,220,848</u>	 <u>\$13,891,535</u>	 <u>\$ 329,313</u>	 <u>\$12,296,614</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.

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Comparative Balance Sheet
 June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash and interest-bearing deposits	\$ 2	\$ 388
Receivables:		
Due from other governmental units	85,055	88,217
Other	<u>-</u>	<u>8,668</u>
Total assets	<u><u>\$85,057</u></u>	<u><u>\$97,273</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash overdraft	\$38,511	\$20,406
Accounts payable	47,463	22,314
Due to other funds	<u>81,763</u>	<u>47,767</u>
Total liabilities	167,737	90,487
Fund balance (deficit):		
Unreserved - undesignated	<u>(82,680)</u>	<u>6,786</u>
Total liabilities and fund balance	<u><u>\$85,057</u></u>	<u><u>\$97,273</u></u>

AVOYELLES 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, 1999
 With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
Revenues:				
Sales taxes	\$1,164,000	\$1,176,767	\$ 12,767	\$1,150,583
Miscellaneous -				
Interest income	2,000	253	(1,747)	-
Other	5,000	7,585	2,585	13,275
Total revenues	<u>1,171,000</u>	<u>1,184,605</u>	<u>13,605</u>	<u>1,163,858</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	394,456	381,003	13,453	310,132
Operating services	44,244	48,871	(4,627)	41,166
Operations and maintenance	555,706	649,676	(93,970)	631,677
Debt service	13,844	16,186	(2,342)	109,628
Capital outlay	111,300	77,289	34,011	74,110
Total expenditures	<u>1,119,550</u>	<u>1,173,025</u>	<u>(53,475)</u>	<u>1,166,713</u>
Excess (deficiency) of revenues over expenditures	51,450	11,580	(39,870)	(2,855)
Other financing uses:				
Operating transfers out	<u>(100,000)</u>	<u>(101,046)</u>	<u>(1,046)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other uses	(48,550)	(89,466)	(40,916)	(2,855)
Fund balance, beginning	<u>6,786</u>	<u>6,786</u>	<u>-</u>	<u>9,641</u>
Fund balance (deficit), ending	<u>\$ (41,764)</u>	<u>\$ (82,680)</u>	<u>\$ (40,916)</u>	<u>\$ 6,786</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana
1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1999
With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
Public safety:				
Personal services and related benefits -				
Director salary	\$ 40,156	\$ 38,800	\$ 1,356	\$ 36,600
Secretary salary	21,932	21,200	732	20,400
Road crew salary	16,962	16,400	562	14,300
Communication salaries	291,503	281,553	9,950	216,411
Pension and payroll taxes	23,903	23,050	853	22,421
Total personal services and related benefits	<u>394,456</u>	<u>381,003</u>	<u>13,453</u>	<u>310,132</u>
Operating services -				
Deputy hospitalization	<u>44,244</u>	<u>48,871</u>	<u>(4,627)</u>	<u>41,166</u>
Operations and maintenance -				
Auto maintenance and fuel	3,384	3,956	(572)	3,326
Radio maintenance	46,608	54,489	(7,881)	39,179
Office supplies and expenses	11,992	14,020	(2,028)	16,672
Computer software	760	889	(129)	82
Telephone	149,009	174,207	(25,198)	182,355
Professional fees	856	1,001	(145)	10,130
Community services	-	-	-	12,244
Ambulance service	307,929	360,000	(52,071)	324,000
Sales tax collection fee	13,338	15,594	(2,256)	15,460
Publications, dues and subscriptions	5,142	6,011	(869)	4,900
Utilities	9,387	10,974	(1,587)	12,473
Uniforms	902	1,054	(152)	2,057
Education and training	2,996	3,503	(507)	7,376
Other	3,403	3,978	(575)	1,423
Total operations and maintenance	<u>555,706</u>	<u>649,676</u>	<u>(93,970)</u>	<u>631,677</u>

(continued)

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 1994 Sales Tax Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
 Year Ended June 30, 1999
 With Comparative Actual Amounts for the Year Ended June 30, 1998

	1999		Variance - Favorable (Unfavorable)	1998
	Budget	Actual		
Debt service:				
Principal	12,470	14,579	(2,109)	68,360
Interest	1,374	1,607	(233)	41,268
Total debt service	<u>13,844</u>	<u>16,186</u>	<u>(2,342)</u>	<u>109,628</u>
Capital outlay:				
Radios	92,379	64,662	27,717	25,992
Road signs	2,226	1,043	1,183	376
Computers	2,226	1,244	982	8,047
Equipment	14,469	10,340	4,129	39,695
Total capital outlay	<u>111,300</u>	<u>77,289</u>	<u>34,011</u>	<u>74,110</u>
Total expenditures	<u>\$1,119,550</u>	<u>\$1,173,025</u>	<u>\$ (53,475)</u>	<u>\$1,166,713</u>

DEBT SERVICE FUND

1994 Sales Tax Bond Sinking and Reserve

To accumulate monies for repayment of the \$1,650,000 Public Improvement Sales Tax Bonds, Series 1994 and interest due semi-annually at 4.70 to 10.0 percent. Payments are derived from the one-half cent sales and use tax approved by the voters on November 19, 1992.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

1994 Sales Tax Bond Sinking and Reserve Fund
Comparative Balance Sheet
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash and interest-bearing deposits	<u>\$191,623</u>	<u>\$191,115</u>
FUND BALANCE		
Fund balance:		
Reserved for debt service	<u>\$191,623</u>	<u>\$191,115</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

1994 Sales Tax Bond Sinking and Reserve Fund
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Sales taxes	\$155,779	\$123,510
Miscellaneous -		
Interest income	<u>7,394</u>	<u>6,290</u>
Total revenues	<u>163,173</u>	<u>129,800</u>
Expenditures:		
Debt service -		
Principal	90,000	85,000
Interest	<u>72,665</u>	<u>77,021</u>
Total expenditures	<u>162,665</u>	<u>162,021</u>
Excess (deficiency) of revenues over expenditures	508	(32,221)
Other financing sources:		
Operating transfers in	<u>-</u>	<u>18,625</u>
Excess (deficiency) of revenues and other sources over expenditures	508	(13,596)
Fund balance, beginning	<u>191,115</u>	<u>204,711</u>
Fund balance, ending	<u><u>\$191,623</u></u>	<u><u>\$191,115</u></u>

FIDUCIARY 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 12th Judicial Court Fines Fund.

Fines and Cost Fund

To account for the collection of fines and costs and payment of these collections to the Sheriff's 12th Judicial Court Fines Fund.

12th 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 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.

Federal Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1999

With Comparative Totals for June 30, 1998

		Fines and Cost Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Federal Inmate Fund	Totals 1999 1998
ASSETS						
Cash and interest-bearing deposits	\$9,415	\$5,170	\$74,433	\$2,813	\$561,424	\$48,983
Receivables:						
Due from other funds	-	-	-	-	-	-
Other	<u>532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>532</u>
Total assets	<u>\$9,947</u>	<u>\$5,170</u>	<u>\$74,433</u>	<u>\$2,813</u>	<u>\$561,424</u>	<u>\$48,983</u>
LIABILITIES						
Due to other funds	\$5,664	\$ -	\$ -	\$ -	\$ -	\$ 7,707
Due to taxing bodies and others	4,283	5,170	74,433	2,813	561,424	-
Due to prisoners	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,276</u>
Total liabilities	<u>\$9,947</u>	<u>\$5,170</u>	<u>\$74,433</u>	<u>\$2,813</u>	<u>\$561,424</u>	<u>\$48,983</u>
					<u>\$ 13,371</u>	<u>\$ 10,373</u>
					648,123	438,479
					<u>41,276</u>	<u>41,276</u>
					<u>\$702,770</u>	<u>\$490,128</u>

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 Fiduciary Fund Type - Agency Funds

Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1999
 With Comparative Totals for Year Ended June 30, 1998

	Civil Fund		Bond Fund		Fines and Costs Fund		12th Judicial Court Fines Fund		Tax Collector Fund		Federal Inmate Fund		Totals	
	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999	1998
Balances, beginning of year	\$ 3,218	\$ 5,829	\$ 5,829	\$ 88,025	\$ 1,481	\$ 340,398	\$ 51,177	\$ 490,128	\$ 509,992					
Additions:														
Deposits -														
Sheriff's sales, suits, and seizures	170,558	-	-	-	-	-	-	-	-	-	-	-	170,558	253,727
Advance deposits	8,975	-	-	-	-	-	-	-	-	-	-	-	8,975	9,519
Clerk of court fees	51,476	-	-	-	-	-	-	-	-	-	-	-	51,476	51,892
Bonds	-	15,364	15,364	-	-	-	-	-	-	-	-	-	15,364	9,084
Fines and costs	-	-	163,962	302,991	-	-	-	-	-	-	-	-	466,953	479,228
Outside and garnishment collections	105,698	-	-	-	-	-	-	-	-	-	-	-	105,698	90,945
Taxes, fees, etc. paid to tax collector	-	-	-	-	-	5,007,076	-	-	5,007,076	-	-	-	5,007,076	5,202,163
Prisoner deposits	-	-	-	-	-	-	866,449	-	-	866,449	-	-	866,449	735,644
Interest on investments	-	244	244	2,853	1,368	-	-	-	-	4,465	-	-	4,465	2,526
Transfers from fines and cost fund	-	-	-	-	196,674	-	-	196,674	-	-	-	-	196,674	146,821
Total additions	336,707	15,608	166,815	501,033	501,033	5,007,076	866,449	6,893,688	6,981,549				6,981,549	
Totals	339,925	21,437	254,840	502,514	502,514	5,347,474	917,626	7,383,816	7,491,541				7,491,541	(continued)

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 Fiduciary Fund Type - Agency Funds

Statement of Changes in Assets and Liabilities (Continued)
 Year Ended June 30, 1999
 With Comparative Totals for Year Ended June 30, 1998

	Fines and Costs					12th Judicial Court Fines		Tax Collector		Federal Inmate		Totals	
	Civil Fund	Bond Fund	Fines and Costs Fund	Judicial Court Fines Fund	Tax Collector Fund	Federal Inmate Fund	1999	1998					
Reductions:													
Taxes, fees, etc. distributed to taxing bodies and others	-	-	-	-	4,786,050	-	4,786,050	5,265,701					
Notary	1,925	-	-	-	-	-	1,925	1,965					
Sheriff's General Fund and Clerk of Court	124,512	-	-	77,146	-	-	201,658	206,773					
Litigants and attorneys	160,108	-	-	-	-	-	160,108	246,304					
Appraisers	6,040	-	-	-	-	-	6,040	5,140					
Wrecker and storage	13,402	-	-	-	-	-	13,402	10,206					
Official publications	6,480	-	-	-	-	-	6,480	6,570					
Prisoner distribution	-	-	-	-	-	868,643	868,643	733,585					
Other parishes	1,114	-	-	-	-	-	1,114	1,084					
Other settlements	16,397	-	-	25,638	-	-	42,035	25,213					
District attorney	-	-	-	101,290	-	-	101,290	67,208					
Police jury	-	-	-	146,939	-	-	146,939	149,819					
Judges	-	-	-	46,025	-	-	46,025	36,540					
Judges judicial expense fund	-	-	-	18,810	-	-	18,810	17,530					
Court recording clerk	-	-	-	641	-	-	641	900					
Indigent defender fund	-	-	-	20,297	-	-	20,297	20,484					
Indigent defender fee	-	-	-	46,791	-	-	46,791	43,900					
Louisiana Commission on Law Enforcement	-	-	-	4,639	-	-	4,639	4,524					
Louisiana enforcement - Training	-	-	-	3,610	-	-	3,610	3,456					
Louisiana Department of Wildlife and Fisheries	-	-	-	325	-	-	325	330					
Coroner	-	-	-	7,550	-	-	7,550	7,360					
Transfers to 12th Judicial Court fines	-	16,267	180,407	-	-	-	196,674	146,821					
Total reductions	329,978	16,267	180,407	499,701	4,786,050	868,643	6,681,046	7,001,413					
Balances, end of year	\$ 9,947	\$ 5,170	\$ 74,433	\$ 2,813	\$ 561,424	\$ 48,983	\$ 702,770	\$ 490,128					

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Bill Belt
Avoyelles Parish Sheriff
Marksville, Louisiana

We have audited the general purpose financial statements of the Avoyelles Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 20, 1999. We conducted our 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 Avoyelles Parish Sheriff's general purpose financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying Schedule of Current and Prior Year Findings as items 99-1 and 99-2.

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 in the accompanying Schedule of Current and Prior Year Findings as item 99-3.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

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

Lafayette, Louisiana
December 20, 1999

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Summary Schedule of Current and Prior Year Findings
Year Ended June 30, 1999

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (06/30/99) --					
99-1	1998 The monthly sinking fund requirements as required by the 1994 Sales Tax Bond Agreements were not funded monthly.	N/A	The Director of Finance will make certain that future monthly sinking fund requirements are funded in accordance with the bond agreements.	Beryl Holmes, Director of Finance	January 2000
99-2	1998 Bond commission approval must be current for all outstanding debt greater than ninety days. Approval was not obtained for debt that was extended by the financial institutions during the fiscal year ended June 30, 1999.	N/A	It was an oversight that bond commission approval was not maintained throughout the fiscal year ended June 30, 1999. All new debt issued after July 1, 1999 has been properly approved by the State Bond Commission.	Beryl Holmes, Director of Finance	January 2000
99-3	Not known Due to the small number of bookkeeping and accounting employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	The Sheriff has determined that the cost to hire additional accounting personnel is not cost beneficial and such inadequacies are considered during the audit.	Not applicable.	Not applicable.

(Continued)

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Summary Schedule of Current and Prior Year Findings (Continued)
Year Ended June 30, 1999

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (06/30/98) --					
98-1	1998 The monthly sinking fund requirements as required by the 1994 Sales Tax Bond Agreements were not funded monthly.	No	The Director of Finance will make certain that future monthly sinking fund requirements are funded in accordance with the bond agreements.	Beryl Holmes, Director of Finance	January 2000
98-2	1998 Actual receipts in the 1994 Sales Tax Special Revenue Fund failed to meet budgeted revenues by five percent or more.	Yes	Not applicable.	Not applicable.	Not applicable.
98-3	Not known Due to the small number of bookkeeping and accounting employees, the Sheriff did not have adequate segregation of functions within the accounting system.	No	The Sheriff has determined that the cost to hire additional accounting personnel is not cost beneficial and such inadequacies are considered during the audit.	Not applicable.	Not applicable.

(Continued)

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Summary Schedule of Current and Prior Year Findings (Continued)
Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
98-4	1998	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, bud tabulation summaries, state contracts, etc.	Yes	Not applicable	Not applicable.	Not applicable.
98-5	1998	Bond commission approval must be current for all outstanding debt 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.	No	It was an oversight that bond commission approval was not maintained throughout the fiscal year ended June 30, 1998. All new debt issued after July 1, 1999 has been properly approved by the State Bond Commission.	Beryl Holmes, Director of Finance	January 2000

(Continued)

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana

Summary Schedule of Current and Prior Year Findings (Continued)
 Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
98-6	1998	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.	Yes	Not applicable	Not applicable.	Not applicable.

OTHER INFORMATION

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable 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 has completed an inventory of computer systems and other electronic equipment that are necessary to conducting Sheriff operations which may be affected by the year 2000 issue. The Sheriff has identified such systems as being financial reporting, payroll, 911 communications, traffic patrol, and jail operations.

The financial reporting and payroll software vendor has represented to the Sheriff that the software is year 2000 compliant. The Sheriff has acquired 911 communication software and hardware that should be installed before December 31, 1999. The vendor has acknowledged that the equipment and software is year 2000 compliant.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriff is or will be Year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that the parties with whom the Sheriff does business will be year 2000 ready. The Sheriff is utilizing internal resources to identify and test the systems for Year 2000 compliance.