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**AVOYELLES PARISH SHERIFF**  
Marksville, Louisiana  
  
Financial Report  
  
Year Ended June 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 1/21/09

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Nixon, CPA\*

Tynes E. Nixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scroggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guidry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA, CVA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr. CPA  
Wanda F. Arcement, CPA  
Kristin B. Dauzat, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Harry J. Clostio, CPA 2007

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd. 450 East Main Street  
Lafayette, LA 70508 New Iberia, LA 70560  
Phone (337) 232-4141 Phone (337) 367-9204  
Fax (337) 232-8660 Fax (337) 367-9208

113 East Bridge St. 200 South Main Street  
Breaux Bridge, LA 70517 Abbeville, LA 70510  
Phone (337) 332-4020 Phone (337) 893-7944  
Fax (337) 332-2867 Fax (337) 893-7946

1234 David Dr. Ste 203 1013 Main Street  
Morgan City, LA 70380 Franklin, LA 70538  
Phone (985) 384-2020 Phone (337) 828-0272  
Fax (985) 384-3020 Fax (337) 828-0290

408 West Cotton Street 133 East Waddil St.  
Ville Platte, LA 70586 Marksville, LA 71351  
Phone (337) 363-2792 Phone (318) 253-9252  
Fax (337) 363-3049 Fax (318) 253-8661

332 West Sixth Avenue 621 Main Street  
Oberlin, LA 70655 Pineville, LA 71360  
Phone (337) 639-4737 Phone (318) 442-4421  
Fax (337) 639-4568 Fax (318) 442-9833

WEB SITE:  
[WWW.KCSRPCAS.COM](http://WWW.KCSRPCAS.COM)

## INDEPENDENT AUDITORS' REPORT

The Honorable Douglas Anderson  
Avoyelles Parish Sheriff  
Marksville, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Sheriff as of and for the year ended June 30, 2008, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Avoyelles Parish Sheriff. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Sheriff as of June 30, 2008, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated October 30, 2008 on our consideration of the Avoyelles Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

The required supplementary information on pages 31 and 32 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Avoyelles Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 34 through 46 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
October 30, 2008

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Net Assets  
June 30, 2008

ASSETS

Cash and interest-bearing deposits	\$ 385,667
Cash with paying agent	162,926
Receivables	26,047
Due from other governmental units	1,069,641
Inventory	62,266
Other assets	50
Capital assets:	
Land	174,400
Capital assets, net	<u>5,049,327</u>
Total assets	<u>6,930,324</u>

LIABILITIES

Accounts and other accrued payables	1,102,620
Interest payable	26,129
Long-term liabilities:	
Due within one year	213,000
Due after one year	<u>1,711,242</u>
Total liabilities	<u>3,052,991</u>

NET ASSETS

Invested in capital assets, net of related debt	3,299,485
Restricted	312,271
Unrestricted	<u>265,577</u>
Total net assets	<u>\$3,877,333</u>

The accompanying notes are an integral part of the basic financial statements.

**AVOUELLES PARISH SHERIFF**  
 Marksville, Louisiana

Statement of Activities  
 For the Year Ended June 30, 2008

	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
Activities	Expenses	Fees, Fines, and Charges for Services	Governmental Activities
Governmental activities:	Operating Grants and Contributions		
Public safety	\$14,235,274	\$ 9,624,621	\$ (4,131,192)
Interest on long-term debt	<u>80,562</u>	-	<u>(80,562)</u>
Total	<u>\$14,315,836</u>	<u>\$ 9,624,621</u>	<u>(4,211,754)</u>
General revenues:			
Taxes -			
Property taxes, levied for general purposes			603,895
Sales and use taxes, levied for general purposes			1,910,426
State revenue sharing			126,767
Grants and contributions not restricted to specific programs -			
Federal sources			60,951
State sources			3,000
Interest and investment earnings			11,982
Loss on disposition of assets			(201,355)
Miscellaneous			1,759,776
Total general revenues			<u>4,275,442</u>
Change in net assets			63,688
Net assets - July 1, 2007			<u>3,813,645</u>
Net assets - June 30, 2008			<u>\$ 3,877,333</u>

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

## **MAJOR FUND DESCRIPTIONS**

### **General Fund**

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

### **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.

### **Debt Service Funds**

#### **Sales Tax Bond Sinking and Reserve**

To accumulate monies for repayment of the \$1,460,000 Sales Tax Bonds, Series 2004, interest due semi-annually at 4.0 to 6.5 percent and for repayment of the \$500,000 Certificates of Indebtedness, Series 2007, interest due semi-annually at 4.22%. Payments are derived from the one-half cent sales and use tax approved by the voters on November 19, 1992.

#### **Certificate of Indebtedness, Series 1999**

To accumulate monies for payment of the \$800,000 Certificates of Indebtedness, Series 1999, due in annual installments, plus interest, through maturity in 2009. Payments are derived from the one-half cent sales and use tax approved by the voters on November 19, 1992.

### **Capital Projects Fund**

To account for the purchase of capital assets using a portion of the proceeds of the \$1,460,000 Sales Tax Bonds, Series 2004 and for the purchase of capital assets using a portion of the proceeds of the \$500,000 Certificates of Indebtedness, Series 2007.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2008

	General	1994 Sales Tax	Sales Tax Bonds	Certificates of Indebtedness Series 1999	Capital Projects	Total
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ -	\$ 4,775	\$ 175,474	\$ -	\$ 205,418	\$ 385,667
Cash with paying agent	-	-	162,926	-	-	162,926
Receivables:						
Due from other governmental agencies	909,254	160,387	-	-	-	1,069,641
Due from other funds	100,000	-	-	-	-	100,000
Other -						
Telephone commissions	25,007	-	-	-	-	25,007
Miscellaneous	1,040	-	-	-	-	1,040
Inventory	62,266	-	-	-	-	62,266
Other assets	50	-	-	-	-	50
Total assets	<u>\$ 1,097,617</u>	<u>\$ 165,162</u>	<u>\$ 338,400</u>	<u>\$ -</u>	<u>\$ 205,418</u>	<u>\$ 1,806,597</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 1,093,823	\$ 8,797	\$ -	\$ -	\$ -	\$ 1,102,620
Due to other funds	-	100,000	-	-	-	100,000
Total liabilities	<u>1,093,823</u>	<u>108,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,202,620</u>
Fund balances (deficit) -						
Reserved for inventory	62,266	-	-	-	-	62,266
Reserved for debt service	-	-	338,400	-	-	338,400
Unreserved, undesignated	(58,472)	56,365	-	-	205,418	203,311
Total fund balances	<u>3,794</u>	<u>56,365</u>	<u>338,400</u>	<u>-</u>	<u>205,418</u>	<u>603,977</u>
Total liabilities and fund balances	<u>\$ 1,097,617</u>	<u>\$ 165,162</u>	<u>\$ 338,400</u>	<u>\$ -</u>	<u>\$ 205,418</u>	<u>\$ 1,806,597</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2008

Total fund balances for governmental funds at June 30, 2008		\$ 603,977
Total net assets reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 174,400	
Buildings and improvements, net of \$1,296,646 accumulated depreciation	4,162,342	
Equipment and furniture, net of \$1,870,043 accumulated depreciation	367,655	
Vehicles, net of \$482,600 accumulated depreciation	<u>519,330</u>	5,223,727
Long-term liabilities at June 30, 2008:		
Certificates of indebtedness payable	\$ (695,000)	
Sales tax bonds payable	(1,229,242)	
Accrued interest payable	<u>(26,129)</u>	<u>(1,950,371)</u>
Total net assets of governmental activities at June 30, 2008		<u>\$3,877,333</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
Year Ended June 30, 2008

	General	1994 Sales Tax	Sales Tax Bonds	Certificates of Indebtedness Series 1999	Capital Projects	Total
<b>Revenues:</b>						
Ad valorem taxes	\$ 603,895	\$ -	\$ -	\$ -	\$ -	\$ 603,895
Sales taxes	-	1,655,634	156,117	98,675	-	1,910,426
<b>Intergovernmental revenues -</b>						
Federal grants	60,951	-	-	-	-	60,951
<b>State grants:</b>						
State revenue sharing (net)	126,767	-	-	-	-	126,767
State supplemental pay	267,726	-	-	-	-	267,726
Other	3,000	-	-	-	-	3,000
<b>Fees, charges, and commissions for services -</b>						
Civil and criminal	320,236	-	-	-	-	320,236
Feeding and keeping prisoners	9,304,385	-	-	-	-	9,304,385
<b>Miscellaneous -</b>						
Indian affairs	211,735	-	-	-	-	211,735
Interest income	2,773	-	6,111	92	3,006	11,982
Other	1,706,942	52,834	-	-	-	1,759,776
<b>Total revenues</b>	<u>12,608,410</u>	<u>1,708,468</u>	<u>162,228</u>	<u>98,767</u>	<u>3,006</u>	<u>14,580,879</u>
<b>Expenditures:</b>						
<b>Current -</b>						
<b>Public safety:</b>						
Personal services and related benefits	7,347,041	480,153	-	-	-	7,827,194
Operating services	1,529,126	52,763	-	-	-	1,581,889
Operations and maintenance	4,083,574	277,225	-	-	20	4,360,819
<b>Debt service -</b>						
Principal	-	-	75,000	90,000	-	165,000
Interest and fiscal charges	-	-	66,286	12,396	-	78,682
Capital outlay	181,947	18,090	-	-	298,068	498,105
<b>Total expenditures</b>	<u>13,141,688</u>	<u>828,231</u>	<u>141,286</u>	<u>102,396</u>	<u>298,088</u>	<u>14,511,689</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(533,278)</u>	<u>880,237</u>	<u>20,942</u>	<u>(3,629)</u>	<u>(295,082)</u>	<u>69,190</u>
<b>Other financing sources (uses):</b>						
Proceeds from issuance of debt	-	-	-	-	500,000	500,000
Transfers in	835,093	-	-	-	-	835,093
Transfers out	-	(835,093)	-	-	-	(835,093)
<b>Total other financing sources (uses)</b>	<u>835,093</u>	<u>(835,093)</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>301,815</u>	<u>45,144</u>	<u>20,942</u>	<u>(3,629)</u>	<u>204,918</u>	<u>569,190</u>
<b>Fund balances (deficit), beginning</b>	<u>(298,021)</u>	<u>11,221</u>	<u>317,458</u>	<u>3,629</u>	<u>500</u>	<u>34,787</u>
<b>Fund balances, ending</b>	<u>\$ 3,794</u>	<u>\$ 56,365</u>	<u>\$ 338,400</u>	<u>\$ -</u>	<u>\$ 205,418</u>	<u>\$ 603,977</u>

The accompanying notes are an integral part of the basic financial statements.

AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended June 30, 2008

Total net changes in fund balances at June 30, 2008 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 569,190
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 387,647
Depreciation expense for the year ended June 30, 2008	<u>(353,055)</u> 34,592
Governmental funds do not report gain or loss on disposition of assets. Governmental funds only report the proceeds from the sale of assets. The loss on disposition of assets represent the carrying value of the assets at the time the asset was no longer in service.	(201,355)
Bond principal retirement considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances	165,000
Proceeds from issuance of certificates of indebtedness considered as an other financing source on Statement of Revenues, Expenditures and Changes in Fund Balances	(500,000)
Governmental funds report the effect of issuance costs when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of the difference in treatment of issuance costs.	(1,859)
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis	<u>(1,880)</u>
Total changes in net assets at June 30, 2008 per Statement of Activities	<u>\$ 63,688</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds  
June 30, 2008

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	<u>\$ 469,982</u>
<b>LIABILITIES</b>	
Due to taxing bodies, prisoners and others	<u>\$ 469,982</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

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 conform to the requirements of the industry audit guide, Audits of State and Local Governments.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, 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. The Sheriff is not fiscally dependent on the Avoyelles Parish Police Jury. 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 the Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Avoyelles Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments", issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

The Sheriff reports the following major governmental funds:

The General Fund is the primary operating fund of the Sheriff. It accounts for all financial resources except those that are required to be accounted for in other funds.

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

The Sales Tax Bond Sinking and Reserve Debt Service Fund and the Certificates of Indebtedness, Series 1999 Debt Service Fund are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

The Capital Projects Fund is used to account for the purchase and construction of capital assets.

Additionally, the Sheriff reports the following fund types:

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Sheriff's operations.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

D. Assets, Liabilities and Equity

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.

Interfund Receivables and 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.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	30-60
Office, equipment, and furniture	7-20
Vehicles	7

Compensated Absences

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, 2008, which require disclosure to conform with generally accepted accounting principles.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. Revenues, Expenditures, and Expenses

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Sheriff's general revenues.

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 the Basic Financial Statements (Continued)

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

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

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

Expenditures

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

F. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget for the general and special revenue fund on the modified accrual basis of accounting and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budgets are published and the public is notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budgets at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budgets, the budgets are legally adopted prior to the commencement of the fiscal year for which the budgets are being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

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, 2008 was made available for public inspection and was published in the official journal ten days before the public hearing, which was held on June 25, 2007 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 23, 2008 at the Avoyelles Parish Sheriff's office for comments from taxpayers.

G. 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.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

(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, 2008, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$855,649 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Demand deposits	\$ 676	\$ 218,220	\$ 218,896
Interest-bearing deposits	384,991	251,762	636,753
Total cash and interest-bearing deposits	\$ 385,667	\$ 469,982	\$ 855,649

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates fair value. 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 fair 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, 2008, are secured as follows:

Bank balances	<u>\$1,033,069</u>
Federal deposit insurance	\$ 200,000
Pledged securities	<u>833,069</u>
Total federal insurance and pledged securities	<u>\$1,033,069</u>

Pledged securities in the amount of \$833,069 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized, 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 for which levied and billed. For the year ended June 30, 2008, 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 \$139,928,690.

Total law enforcement taxes levied during 2008 were \$560,879. There were no taxes receivable in the General Fund at June 30, 2008.



AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

(4) Due from Other Governmental Units

Amounts due from other governmental agencies totaling \$1,069,641 at June 30, 2008, consisted of the following:

	General	Special Revenue
Department of Public Safety and Corrections	\$ 758,803	\$ 30,383
Department of Treasury	41,503	-
Avoyelles Parish Police Jury	54,562	-
Avoyelles Parish School Board	-	130,004
Various parishes and cities	54,386	-
	\$ 909,254	\$ 160,387

(5) Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

	Balance 07/01/07	Additions	Deletions	Balance 06/30/08
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 174,400	\$ -	\$ -	\$ 174,400
Other capital assets:				
Buildings and improvements	5,697,948	-	238,960	5,458,988
Equipment and furniture	2,080,089	308,547	150,938	2,237,698
Vehicles	1,131,882	79,100	209,052	1,001,930
Totals	9,084,319	\$ 387,647	\$ 598,950	8,873,016
Less accumulated depreciation				
Buildings and improvements	1,360,368	\$ -	\$ 63,722	1,296,646
Equipment and furniture	1,662,065	353,055	145,077	1,870,043
Vehicles	671,396	-	188,796	482,600
Total accumulated depreciation	3,693,829	\$ 353,055	\$ 397,595	3,649,289
Governmental activities, capital assets, net	\$5,390,490			\$5,223,727

Depreciation expense in the amount of \$353,055 was charged to public safety.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

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

Proceeds of the one-half cent sales and use tax (2008 collections - \$1,910,426) 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 20<sup>th</sup> 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, 2008, the Sheriff complied with all of the above requirements.

At June 30, 2008, \$160,387 of sales tax receivable is reflected on the Sales Tax Fund’s balance sheet.

(7) 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, 2008 amounted to \$146,050.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

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 multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the Retirement System. Employees are eligible to retire at or after age 55 with at least 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 or amended by state statute.

The Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the Retirement System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 219-0500.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

Funding Policy-

Plan members are required to contribute 10.0% of their annual covered salary and the Avoyelles Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11% 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, 2008, 2007 and 2006 were \$512,201, \$508,021 and \$498,912 respectively, equal to the required contributions for each year.

(8) 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 Sheriff's cost of providing retirees' health care insurance benefits is recognized as expense when the monthly premiums are paid and as revenue when reimbursement is received from the retiree. For the year ended June 30, 2008, the amount of retiree benefits totaled \$72,883 and there were sixteen former employees qualified to receive such benefits as of June 30, 2008.

In November 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." This statement requires the accrual of postemployment benefits for retired employees. The Sheriff is required to implement this standard for the fiscal year ending June 30, 2009. The Sheriff has not yet determined the full impact that adoption of GASB Statement 45 will have on the financial statements.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

(9) 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, July 1, 2007	\$ 10,176	\$ 16,144	\$ 39,226
Additions	1,040,320	31,699	208,347
Reductions	<u>1,045,905</u>	<u>18,223</u>	<u>199,049</u>
Balances, June 30, 2008	<u>\$ 4,591</u>	<u>\$ 29,620</u>	<u>\$ 48,524</u>

  

	<u>12th Judicial Court Fines Fund</u>	<u>Tax Collector Fund</u>	<u>Inmate Fund</u>
Balances, July 1, 2007	\$ 2,115	\$ -	\$ 379,455
Additions	588,073	6,186,788	3,176,459
Reductions	<u>587,765</u>	<u>6,186,665</u>	<u>3,171,213</u>
Balances, June 30, 2008	<u>\$ 2,423</u>	<u>\$ 123</u>	<u>\$ 384,701</u>

(10) Long-Term Debt

The Sheriff's long-term debt is attributable to governmental activities. The following is a summary of the long-term debt transactions for the year ended June 30, 2008:

	<u>Balance 07/01/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 06/30/08</u>	<u>Due Within One Year</u>
Certificates of indebtedness	\$ 285,000	\$ 500,000	\$ 90,000	\$ 695,000	\$ 138,000
Sales Tax Bonds	<u>1,325,000</u>	<u>-</u>	<u>75,000</u>	<u>1,250,000</u>	<u>75,000</u>
Total	<u>\$1,610,000</u>	<u>\$ 500,000</u>	<u>\$ 165,000</u>	<u>\$1,945,000</u>	<u>\$ 213,000</u>

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

Long-term debt outstanding at June 30, 2008 is comprised of the following:

\$1,460,000 Sales Tax Bonds dated September 1, 2004; due in annual installments of \$65,000 to \$135,000 through September 1, 2019; interest due semi-annually at 4.00 to 6.50 percent; secured by an irrevocable pledge and dedication of funds derived from a parishwide sales and use tax of 1/2 of one percent.	\$ 1,250,000
\$800,000 Certificates of Indebtedness dated September 1, 1999; due in annual installments of \$60,000 to \$100,000 through September 1, 2009; interest at 5.04 percent; secured by an irrevocable pledge and dedication of funds derived from a parishwide special tax of 6.41 mills.	195,000
\$500,000 Certificates of Indebtedness dated October 1, 2007; due in annual installments of \$43,000 to \$59,000 through October 1, 2017; interest at 4.22 percent; secured by an irrevocable pledge and dedication of funds derived from a parishwide special tax of 6.41 mills.	<u>500,000</u>
Total general long-term debt	1,945,000
Less: Unamortized issuance costs	<u>(20,758)</u>
Net general long-term debt	<u>\$ 1,924,242</u>

Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Totals
2009	\$ 213,000	\$ 77,948	\$ 290,948
2010	229,000	68,175	297,175
2011	136,000	60,545	196,545
2012	137,000	55,364	192,364
2013	143,000	50,044	193,044
2014 - 2018	822,000	152,580	974,580
2019 - 2020	<u>265,000</u>	<u>11,745</u>	<u>276,745</u>
	<u>\$1,945,000</u>	<u>\$ 476,401</u>	<u>\$2,421,401</u>

(11) Litigation and Claims

At June 30, 2008, the Sheriff is involved in several lawsuits claiming damages which are not covered by insurance. The Sheriff's legal advisor is unable to estimate the ultimate resolution of these matters. Any unfavorable resolution, if any, would not materially affect the financial statements.

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

(12) 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. 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, 2008, no funds were designated for law enforcement liability claims and incidental costs. In the opinion of management and the Sheriff's legal counsel, no events have occurred that give rise to report any claim liability at June 30, 2008.

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.

(13) Interfund Transactions

Transfers consisted of \$835,093 transferred from the Sales Tax Special Revenue Fund to the General Fund for reimbursement of personnel services and related benefits and other expenditures. Interfund receivables and payables consisted of \$100,000 due to the General Fund from the Sales Tax Fund for reimbursement of expenditures.

(14) Wireless E911 Service

The Avoyelles Parish Sheriff does not collect service charges on emergency telephone services. All 911 services are funded with the proceeds of the one-half percent sales and use tax now being levied and collected pursuant to an election held on November 3, 1992, recorded as revenue in the Special Revenue Fund in these financial statements. At June 30, 2008 Avoyelles Parish is not operating a wireless E911 system.

(15) Contingency

In August 2007, the previous Sheriff was indicted by a federal grand jury. The indictment alleges the Sheriff illegally pocketed profits from phone services provided at parish jails. A court date has been set for May 2009. Any resulting outcome from these legal proceedings cannot be determined at this time.

**REQUIRED SUPPLEMENTARY  
INFORMATION**



AVOUELLES PARISH SHERIFF  
Marksville, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2008

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Ad valorem taxes	\$ 575,000	\$ 599,373	\$ 603,895	\$ 4,522
Intergovernmental revenues -				
Federal grants	36,400	61,500	60,951	(549)
State grants:				
State revenue sharing	120,000	134,169	126,767	(7,402)
State supplemental pay	280,000	271,933	267,726	(4,207)
Other	2,000	14,499	3,000	(11,499)
Fees, charges, and commissions for services -				
Civil and criminal	180,000	212,000	320,236	108,236
Feeding and keeping prisoners	9,338,500	10,421,443	9,304,385	(1,117,058)
Miscellaneous -				
Indian affairs	450,000	215,000	211,735	(3,265)
Interest income	4,000	6,000	2,773	(3,227)
Other	785,000	900,266	1,706,942	806,676
Total revenues	<u>11,770,900</u>	<u>12,836,183</u>	<u>12,608,410</u>	<u>(227,773)</u>
<b>Expenditures:</b>				
Current -				
Public Safety:				
Personal services and related benefits	7,447,000	7,452,013	7,347,041	104,972
Operating services	1,166,000	1,574,523	1,529,126	45,397
Operations and maintenance	3,422,800	4,209,467	4,083,574	125,893
Debt service	-	9,500	-	9,500
Capital outlay	105,000	173,600	181,947	(8,347)
Total expenditures	<u>12,140,800</u>	<u>13,419,103</u>	<u>13,141,688</u>	<u>277,415</u>
Deficiency of revenues over expenditures	(369,900)	(582,920)	(533,278)	49,642
Other financing sources:				
Transfers in	800,000	925,380	835,093	(90,287)
Total other financing sources	<u>800,000</u>	<u>925,380</u>	<u>835,093</u>	<u>(90,287)</u>
Excess of revenues and other sources over expenditures	430,100	342,460	301,815	(40,645)
Fund balance (deficit), beginning	<u>(298,021)</u>	<u>(298,021)</u>	<u>(298,021)</u>	<u>-</u>
Fund balance, ending	<u>\$ 132,079</u>	<u>\$ 44,439</u>	<u>\$ 3,794</u>	<u>\$ (40,645)</u>

A VOYELLES PARISH SHERIFF  
Marksville, Louisiana

Special Revenue Fund - Sales Tax Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2008

	<u>Budget</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
Sales taxes	\$1,690,000	\$1,662,418	\$1,655,634	\$ (6,784)
Miscellaneous -				
Other	<u>5,100</u>	<u>43,277</u>	<u>52,834</u>	<u>9,557</u>
Total revenues	<u>1,695,100</u>	<u>1,705,695</u>	<u>1,708,468</u>	<u>2,773</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personal services and related benefits	450,000	452,718	480,153	(27,435)
Operating services	50,000	50,202	52,763	(2,561)
Operations and maintenance	272,000	250,857	277,225	(26,368)
Capital outlay	<u>16,000</u>	<u>23,414</u>	<u>18,090</u>	<u>5,324</u>
Total expenditures	<u>788,000</u>	<u>777,191</u>	<u>828,231</u>	<u>(51,040)</u>
Excess of revenues over expenditures	907,100	928,504	880,237	(48,267)
Other financing uses:				
Transfers out	<u>(800,000)</u>	<u>(925,380)</u>	<u>(835,093)</u>	<u>90,287</u>
Excess of revenues over expenditures and other uses	107,100	3,124	45,144	42,020
Fund balance, beginning	<u>11,221</u>	<u>11,221</u>	<u>11,221</u>	<u>-</u>
Fund balance, ending	<u>\$ 118,321</u>	<u>\$ 14,345</u>	<u>\$ 56,365</u>	<u>\$ 42,020</u>

**OTHER SUPPLEMENTARY INFORMATION**

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana  
General Fund

Schedule of Expenditures  
Amended Budget (GAAP Basis) and Actual  
Year Ended June 30, 2008  
With Comparative Actual Amounts for Year Ended June 30, 2007

	2008		Variance - Positive (Negative)	2007 Actual
	Amended Budget	Actual		
<b>Public safety:</b>				
Personal services and related benefits -				
Sheriff salary	\$ 124,342	\$ 124,340	\$ 2	\$ 120,509
Deputies salaries	6,065,200	6,054,592	10,608	6,014,057
Pension and payroll taxes	<u>1,262,471</u>	<u>1,168,109</u>	<u>94,362</u>	<u>1,175,588</u>
Total personal services and related benefits	<u>7,452,013</u>	<u>7,347,041</u>	<u>104,972</u>	<u>7,310,154</u>
Operating services -				
Deputy liability insurance	5,900	25,500	(19,600)	1,112
Hospitalization insurance	1,208,798	1,125,343	83,455	1,039,703
Auto insurance	332,210	334,372	(2,162)	268,340
Other insurance	<u>27,615</u>	<u>43,911</u>	<u>(16,296)</u>	<u>48,057</u>
Total operating services	<u>1,574,523</u>	<u>1,529,126</u>	<u>45,397</u>	<u>1,357,212</u>
Operations and maintenance -				
Auto maintenance and fuel	704,794	618,798	85,996	561,526
Deputy uniforms and supplies	67,564	58,295	9,269	73,969
Office supplies and expenses	220,436	279,508	(59,072)	281,966
Telephone	110,000	52,830	57,170	51,917
Prisoner feeding and maintenance	1,445,563	1,425,974	19,589	1,330,498
Legal fees	87,000	80,946	6,054	47,920
Other professional fees	88,500	87,595	905	99,143
Criminal investigation	5,000	7,960	(2,960)	801
Jail maintenance, utilities, and lease	1,460,766	1,425,059	35,707	1,155,092
Dues and subscriptions	5,500	11,993	(6,493)	11,590
Other	<u>14,344</u>	<u>34,616</u>	<u>(20,272)</u>	<u>79,424</u>
Total operations and maintenance	<u>4,209,467</u>	<u>4,083,574</u>	<u>125,893</u>	<u>3,693,846</u>

(continued)

AVOYELLES PARISH SHERIFF  
 Marksville, Louisiana  
 General Fund

Schedule of Expenditures  
 Amended Budget (GAAP Basis) and Actual (Continued)  
 Year Ended June 30, 2008  
 With Comparative Actual Amounts for Year Ended June 30, 2007

	2008		Variance - Positive (Negative)	2007 Actual
	Amended Budget	Actual		
Debt service -				
Principal	5,000	-	5,000	89,124
Interest	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>10,773</u>
Total debt service	<u>9,500</u>	<u>-</u>	<u>9,500</u>	<u>99,897</u>
Capital outlay -				
Autos	81,100	81,100	-	119,649
Computers	1,500	1,050	450	-
Equipment	<u>91,000</u>	<u>99,797</u>	<u>(8,797)</u>	<u>16,935</u>
Total capital outlay	<u>173,600</u>	<u>181,947</u>	<u>(8,347)</u>	<u>136,584</u>
 Total expenditures	 <u>\$ 13,419,103</u>	 <u>\$ 13,141,688</u>	 <u>\$ 277,415</u>	 <u>\$ 12,597,693</u>

AVOYELLES PARISH SHERIFF  
Marksville, Louisiana  
Sales Tax Fund

Schedule of Expenditures  
Amended Budget (GAAP Basis) and Actual  
Year Ended June 30, 2008  
With Comparative Actual Amounts for the Year Ended June 30, 2007

	2008		Variance - Positive (Negative)	2007 Actual
	Amended Budget	Actual		
Public safety:				
Personal services and related benefits -				
Director salary	\$ 45,000	\$ 45,403	\$ (403)	\$ 44,400
Secretary salary	29,000	29,203	(203)	26,600
Communication salaries	316,800	340,369	(23,569)	311,253
Pension and payroll taxes	61,918	65,178	(3,260)	61,617
Total personal services and related benefits	<u>452,718</u>	<u>480,153</u>	<u>(27,435)</u>	<u>443,870</u>
Operating services -				
Deputy hospitalization	50,202	52,763	(2,561)	49,434
Operations and maintenance -				
Ambulance service	27,492	27,492	-	27,492
Auto maintenance and fuel	1,405	1,261	144	4,807
Radio maintenance	29,500	46,717	(17,217)	33,207
Reparis and maintenance	23,100	24,045	(945)	16,618
Office supplies and expenses	13,227	14,623	(1,396)	15,201
Computer software	-	1,702	(1,702)	144
Telephone	92,000	99,250	(7,250)	127,103
Professional fees	-	-	-	1,605
Sales tax collection fee	32,358	32,358	-	26,467
Publications, dues and subscriptions	3,815	3,722	93	3,669
Utilities	21,000	23,742	(2,742)	22,579
Uniforms	423	423	-	513
Education and training	-	-	-	714
Other	6,537	1,890	4,647	1,406
Total operations and maintenance	<u>250,857</u>	<u>277,225</u>	<u>(26,368)</u>	<u>281,525</u>
Capital outlay:				
Automobiles	-	-	-	22,740
Radios	6,765	8,515	(1,750)	17,911
Equipment	16,649	9,575	7,074	30,734
Total capital outlay	<u>23,414</u>	<u>18,090</u>	<u>5,324</u>	<u>71,385</u>
Total expenditures	<u>\$ 777,191</u>	<u>\$ 828,231</u>	<u>\$ (51,040)</u>	<u>\$ 846,214</u>

## **FIDUCIARY 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.

### **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

Agency Funds  
Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2008  
With Comparative Totals for June 30, 2007

	Civil Fund	Bond Fund	Fines and Cost Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund	Totals 2008	2007
<b>ASSETS</b>								
Cash and interest-bearing deposits	<u>\$4,591</u>	<u>\$29,620</u>	<u>\$48,524</u>	<u>\$2,423</u>	<u>\$123</u>	<u>\$384,701</u>	<u>\$469,982</u>	<u>\$447,116</u>
<b>LIABILITIES</b>								
Due to taxing bodies and others	\$4,591	\$29,620	\$48,524	\$2,423	\$123	\$ -	\$85,281	\$67,661
Due to prisoners	-	-	-	-	-	<u>384,701</u>	<u>384,701</u>	<u>379,455</u>
Total liabilities	<u>\$4,591</u>	<u>\$29,620</u>	<u>\$48,524</u>	<u>\$2,423</u>	<u>\$123</u>	<u>\$384,701</u>	<u>\$469,982</u>	<u>\$447,116</u>



**AVOUELLES PARISH SHERIFF**  
Marksville, Louisiana

Agency Funds

Statement of Charges in Assets and Liabilities  
Year Ended June 30, 2008

With Comparative Totals for Year Ended June 30, 2007

	Civil Fund	Bond Fund	Fines and Costs Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund	Totals
	2008	2008	2008	2008	2008	2008	2007
Balances, beginning of year	\$ 10,176	\$ 16,144	\$ 39,226	\$ 2,115	\$ -	\$ 379,455	\$ 476,532
Additions:							
Deposits -							
Sheriff's sales, suits, and seizures	791,688	-	-	-	-	-	1,443,903
Advance deposits	17,933	-	-	-	-	-	13,356
Clerk of court fees	73,542	-	-	-	-	-	72,770
Bonds	-	31,350	-	-	-	-	250
Fines and costs	-	-	207,870	587,721	-	-	841,028
Outside and garnishment collections	157,157	-	-	-	-	-	170,917
Taxes, fees, etc. paid to tax collector	-	-	-	-	6,186,788	-	5,810,522
Prisoner deposits	-	-	-	-	-	1,414,637	1,317,256
Work release program	-	-	-	-	-	1,760,440	1,990,399
Interest on investments	-	349	477	352	-	1,382	1,699
Total additions	1,040,320	31,699	208,347	588,073	6,186,788	3,176,459	11,662,100
Totals	1,050,496	47,843	247,573	590,188	6,186,788	3,555,914	12,138,632

(continued)

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

Statement of Changes in Assets and Liabilities (Continued)  
 Year Ended June 30, 2008  
 With Comparative Totals for Year Ended June 30, 2007

	Civil Fund	Bond Fund	Fines and Costs Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund	Totals	
							2008	2007
<b>Reductions:</b>								
Notary	3,695	-	-	-	-	-	3,695	3,235
Sheriff's General Fund and Clerk of Court	255,785	18,223	57	81,365	-	-	355,430	378,500
Litigants and attorneys	735,337	-	-	-	-	-	735,337	1,343,325
Appraisers	14,105	-	-	-	-	-	14,105	11,140
Wrecker and storage	18,185	-	-	-	-	-	18,185	17,535
Official publications	10,911	-	-	-	-	-	10,911	14,782
Prisoner distribution	-	-	-	-	-	3,171,213	3,171,213	3,343,836
Other parishes	4,183	-	-	-	-	-	4,183	4,191
Other settlements	3,704	-	-	64,398	-	-	68,102	82,720
District attorney	-	-	-	122,098	-	-	122,098	140,069
Police jury	-	-	-	115,127	-	-	115,127	148,350
Judges	-	-	-	70,800	-	-	70,800	70,800
Judges judicial expense fund	-	-	-	18,750	-	-	18,750	19,500
Court recording clerk	-	-	-	1,440	-	-	1,440	1,440
Indigent defender fund	-	-	-	48,768	6,186,665	-	6,235,433	5,864,031
Indigent defender fee	-	-	-	46,350	-	-	46,350	50,450
Louisiana Commission on Law Enforcement	-	-	-	8,069	-	-	8,069	8,976
Louisiana Department of Wildlife and Fisheries	-	-	-	4,070	-	-	4,070	3,779
Coroner	-	-	-	6,530	-	-	6,530	9,680
Transfers to 12th Judicial Court fines	-	-	198,992	-	-	-	198,992	175,177
Total reductions	<u>1,045,905</u>	<u>18,223</u>	<u>199,049</u>	<u>587,765</u>	<u>6,186,665</u>	<u>3,171,213</u>	<u>11,208,820</u>	<u>11,691,516</u>
Balances, end of year	<u>\$ 4,591</u>	<u>\$29,620</u>	<u>\$ 48,524</u>	<u>\$ 2,423</u>	<u>\$ 123</u>	<u>\$ 384,701</u>	<u>\$ 469,982</u>	<u>\$ 447,116</u>

AVOYELLES PARISH SHERIFF  
 Marksville, Louisiana  
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances  
 Year Ended June 30, 2008

Unsettled balances, July 1, 2007	<u>\$ -</u>
Collections:	
Ad valorem taxes	4,957,381
Interest on -	
Interest-bearing deposits	3,824
Delinquent taxes	2,223
Parish licenses	212,423
State revenue sharing	931,552
Redemptions	40,868
Tax notices, etc.	4,333
Payment in lieu of taxes	<u>34,184</u>
Total collections	<u>6,186,788</u>
Total	<u>6,186,788</u>
Distributions:	
Avoyelles Parish -	
Police Jury	1,531,146
School Board	1,411,429
Assessor	584,895
Clerk of Court	2,225
Sheriff	761,034
Hospital Service District No. 1	84,329
City of Marksville	278,003
Ward I Fire District	47,096
Fire Protection District No. 2	753,739
Red River Waterway District Treasurer	253,160
Southwest Water District	9,269
Gravity Drainage District	17,646
Levee District Treasurer	253,823
Louisiana Forestry Commission	12,022
Louisiana Tax Commission	2,394
Pension funds	145,822
Redemptions	<u>38,633</u>
Total distributions	<u>6,186,665</u>
Unsettled balances at June 30, 2008	<u>\$ 123</u>

**COMPLIANCE  
AND  
INTERNAL CONTROL**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*

Tynes E. Mixon, Jr., CPA  
Allen J. LaBry, CPA  
Albert R. Leger, CPA, PFS, CSA\*  
Penny Angelle Scruggins, CPA  
Christina L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Marshall W. Guidry, CPA  
Alan M. Taylor, CPA  
James R. Roy, CPA  
Robert J. Metz, CPA  
Kelly M. Doucet, CPA  
Cheryl L. Bartley, CPA, CVA  
Mandy B. Self, CPA  
Paul L. Delcambre, Jr. CPA  
Wanda F. Arcement, CPA  
Kristin B. Dautzel, CPA  
Richard R. Anderson Sr., CPA  
Carolyn C. Anderson, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006  
Harry J. Clostio, CPA 2007

\* A Professional Accounting Corporation

## OFFICES

183 South Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

450 East Main Street  
New Iberia, LA 70560  
Phone (337) 367-9204  
Fax (337) 367-9208

113 East Bridge St.  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2857

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

1234 David Dr. Ste 203  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

1013 Main Street  
Franklin, LA 70538  
Phone (337) 828-0272  
Fax (337) 828-0290

408 West Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

133 East Waddil St.  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

332 West Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

621 Main Street  
Pineville, LA 71360  
Phone (318) 442-4421  
Fax (318) 442-9833

WEB SITE:

[WWW.KCSRCPAS.COM](http://WWW.KCSRCPAS.COM)

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

The Honorable Douglas Anderson  
Avoyelles Parish Sheriff  
Marksville, Louisiana

We have audited accompanying financial statements of the governmental activities and each major fund of the Avoyelles Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2008, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated October 30, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Sheriff's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Sheriff's internal control. We consider the deficiency described in the accompanying summary schedule of current year audit findings and corrective action plan as item 08-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we believe the significant deficiency described above to be a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 08-02.

The Sheriff's response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings. We do not audit the Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of the Avoyelles Parish Sheriff's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
October 30, 2008

**AVOYELLES PARISH SHERIFF**  
Marksville, Louisiana

Summary Schedule of Current and Prior Audit Year Findings  
and Corrective Action Plan  
Year Ended June 30, 2008

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (06/30/08) --</b>						
<u>Internal Control Over Financial Reporting:</u>						
08-1	6/30/2007	The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.		The Sheriff has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Beryl Holmes, Comptroller	N/A
<u>Compliance:</u>						
08-02	6/30/2007	The Avoyelles Parish Sheriff did not amend the special revenue 1994 Sales Tax Fund budget in accordance with LSA-R.S. 39:1311(A)(2) that states when total actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more the budget must be amended. Total expenditures exceeded budgeted expenditures by \$51,040 or 7%.		The Avoyelles Parish Sheriff will closely monitor budget to actual financial statements and amend the budget when necessary.	Beryl Holmes, Comptroller	6/30/2009

(Continued)

**AVOYELLES PARISH SHERIFF**  
 Marksville, Louisiana

Summary Schedule of Current and Prior Audit Year Findings  
 and Corrective Action Plan  
 Year Ended June 30, 2008

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>PRIOR YEAR (06/30/07) --</b>						
<u>Internal Control Over Financial Reporting:</u>						
07-1	Unknown	The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.	No			
<u>Compliance:</u>						
07-2	6/30/2007	The Avoyelles Parish Sheriff did not amend the special revenue 1994 Sales Tax Fund budget in accordance with LSA-R.S. 39:1311(A)(2) that states when total actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more the budget must be amended. Total expenditures exceeded budgeted expenditures by \$46,887 or 5.54%.	No			