

RECEIVED

NOV 14 2000

~~LSA-RS 24:516 provides that this report shall be available for inspection for a period of not less than one year from the date of receipt.~~
Parish Clerk of Court
Legislative Auditor

**SABINE PARISH SHERIFF
MANY, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2000**

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 ~~NOV 06 2000~~

SABINE PARISH SHERIFF
MANY, LOUISIANA
TABLE OF CONTENTS
JUNE 30, 2000

	<u>EXHIBIT</u>	<u>SCHEDULE</u>	<u>PAGE</u>
General Purpose Financial Statements	-	-	1
Independent Auditors' Report	-	-	2
Combined Statements - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	A	-	4
Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - General Fund	B	-	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund	C	-	7
Statement of Revenues, Expenditures, and Changes in Retained Earnings - Proprietary Fund Type	D	-	8
Statement of Cash Flows - Proprietary Fund Type	E	-	9
Notes to the Financial Statements	-	-	10
Agency Funds	-	-	21
Combining Balance Sheet	-	1	22
Combining Statement of Changes in Assets and Liabilities	-	2	23
Schedule of Expenditures - All Governmental Fund Types - General Fund	-	3	24
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	-	-	25
Summary Schedule of Prior Audit Findings	-	4	26
Corrective Action Plan for Current Year Audit Findings	-	5	27
Management Letter	-	-	28

GENERAL PURPOSE FINANCIAL STATEMENTS

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 • 133 EAST FIFTH STREET
NATCHITOCHES, LA 71457

Telephone (318) 352-6458
FAX (318) 352-0404
hjhcpa@worldnetla.net

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUYRES, CPA
JAY H. SHEFFIELD, CPA

INDEPENDENT AUDITORS' REPORT

Honorable Guffey Lynn Pattison
Sabine Parish Sheriff
P. O. Box 1440
Many, Louisiana 71449

We have audited the accompanying general purpose financial statements of the Sabine Parish Sheriff, Many, Louisiana, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Sabine Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

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. 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 opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sabine Parish Sheriff, Many, Louisiana, as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 24, 2000, on our consideration of the Sabine Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Sabine Parish Sheriff, Many, Louisiana, taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. 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 stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the year ended June 30, 1999, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion dated August 24, 1999, on the general purpose financial statements of the Sabine Parish Sheriff.

Hines, Jackson & Hines
Natchitoches, Louisiana
October 24, 2000

COMBINED STATEMENTS - OVERVIEW

SABINE PARISH SHERIFF
MANY, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000

	<u>Governmental</u> <u>Fund Types</u>	<u>Fiduciary</u> <u>Fund Types</u>	<u>Proprietary</u> <u>Fund Type</u>
	<u>General</u>	<u>Agency</u> <u>Funds</u>	<u>Enterprise</u>
ASSETS			
Cash	\$ 565,067	\$ 105,253	\$ 61,366
Receivables	116,408	0	126,746
Due from detention center	268,394	0	0
Property and equipment, net	0	0	1,946,479
Deferred debt costs, net	0	0	5,311
Restricted assets			
Cash	0	0	541,039
Amount to be provided for payment of long term debt	<u>0</u>	<u>0</u>	<u>0</u>
 Total Assets	 <u>\$ 949,869</u>	 <u>\$ 105,253</u>	 <u>\$ 2,680,941</u>
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 30,507	\$ 0	\$ 20,235
Accrued liabilities	56,130	0	10,144
Liabilities payable from restricted assets			
Interest payable	0	0	15,469
Current portion of Bonds	0	0	239,000
Other	0	0	1,923
Bonds payable	0	0	754,000
Due to general fund	0	0	268,394
Due to taxing bodies and others	0	105,253	0
General long-term debt	<u>0</u>	<u>0</u>	<u>0</u>
 Total Liabilities	 86,637	 105,253	 1,309,165
 Fund Equity			
Investment in general fixed assets	0	0	0
Retained earnings			
Reserved	0	0	215,930
Unreserved	0	0	1,155,846
Fund balance			
Unreserved	<u>863,232</u>	<u>0</u>	<u>0</u>
 Total Fund Equity	 <u>863,232</u>	 <u>0</u>	 <u>1,371,776</u>
 Total Liabilities and Fund Equity	 <u>\$ 949,869</u>	 <u>\$ 105,253</u>	 <u>\$ 2,680,941</u>

EXHIBIT A

Account Groups		Total (Memorandum Only)	
General Fixed Assets	General Long-Term Debt	2000	1999
\$ 0	\$ 0	\$ 731,686	\$ 903,606
0	0	243,154	238,292
0	0	268,394	500,000
811,854	0	2,758,333	2,828,632
0	0	5,311	8,393
0	0	541,039	447,624
0	0	0	8,555
<u>\$ 811,854</u>	<u>\$ 0</u>	<u>\$ 4,547,917</u>	<u>\$ 4,935,102</u>
\$ 0	\$ 0	\$ 50,742	\$ 72,735
0	0	66,274	85,381
0	0	15,469	18,752
0	0	239,000	227,000
0	0	1,923	1,993
0	0	754,000	993,000
0	0	268,394	500,000
0	0	105,253	261,151
0	0	0	8,555
0	0	1,501,055	2,168,567
811,854	0	811,854	815,261
0	0	215,930	232,214
0	0	1,155,846	988,267
0	0	863,232	730,793
<u>811,854</u>	<u>0</u>	<u>3,046,862</u>	<u>2,766,535</u>
<u>\$ 811,854</u>	<u>\$ 0</u>	<u>\$ 4,547,917</u>	<u>\$ 4,935,102</u>

SABINE PARISH SHERIFF
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2000

	General Fund	Totals (Memorandum Only)	
		2000	1999
Revenues			
Taxes	\$ 795,400	\$ 795,400	\$ 756,054
Intergovernmental	242,540	242,540	243,991
Fees, charges, and commissions for services	675,658	675,658	663,279
Interest	22,896	22,896	21,575
Other	7,410	7,410	11,392
Total Revenues	1,743,904	1,743,904	1,696,291
Expenditures			
Public Safety			
Salaries and related benefits	1,378,411	1,378,411	1,127,895
Operating services	227,400	227,400	256,037
Materials and supplies	172,638	172,638	160,328
Travel and other charges	21,764	21,764	22,556
Debt service	8,608	8,608	51,647
Capital outlay	42,644	42,644	66,026
Total Expenditures	1,851,465	1,851,465	1,684,489
Excess of Revenues Over/(Under) Expenditures	(107,561)	(107,561)	11,802
Other Financing Sources/(Uses)			
Sale of assets	0	0	1,907
Operating transfers in	240,000	240,000	104,304
Total Other Financing Sources/(Uses)	240,000	240,000	106,211
Excess of Revenues and Other Financing Sources Over/ (Under) Expenditures and Other Financing Uses	132,439	132,439	118,013
FUND BALANCE, Beginning of Year	730,793	730,793	612,780
FUND BALANCE, End of Year	\$ 863,232	\$ 863,232	\$ 730,793

The accompanying notes are an integral part of this statement.

SABINE PARISH SHERIFF
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL- GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./Unfav.)</u>
Revenues			
Taxes	\$ 778,500	\$ 795,400	\$ 16,900
Intergovernmental	241,420	242,540	1,120
Fees, charges, and commissions for services	654,600	675,658	21,058
Interest	25,200	22,896	(2,304)
Miscellaneous	<u>4,600</u>	<u>7,410</u>	<u>2,810</u>
Total Revenues	1,704,320	1,743,904	39,584
Expenditures			
Public safety			
Salaries and related benefits	1,339,850	1,378,411	(38,561)
Operating services	222,740	227,400	(4,660)
Materials and supplies	182,625	172,638	9,987
Travel and other charges	26,800	21,764	5,036
Debit Service	8,447	8,608	(161)
Capital outlay	<u>34,500</u>	<u>42,644</u>	<u>(8,144)</u>
Total Expenditures	<u>1,814,962</u>	<u>1,851,465</u>	<u>(36,503)</u>
Excess of Revenues Over/(Under) Expenditures	(110,642)	(107,561)	3,081
Other Financing Sources/(Uses)			
Sale of assets	5,000	0	(5,000)
Operating transfers in	<u>240,000</u>	<u>240,000</u>	<u>0</u>
Total Other Financing Sources/(Uses)	<u>245,000</u>	<u>240,000</u>	<u>(5,000)</u>
Excess of Revenues and Other Financing Sources Over /(Under) Expenditures and Other Financing Uses	<u>\$ 134,358</u>	132,439	<u>\$ (1,919)</u>
FUND BALANCE, Beginning of Year		<u>730,793</u>	
FUND BALANCE, End of Year		<u>\$ 863,232</u>	

The accompanying notes are an integral part of this statement.

SABINE PARISH SHERIFF
MANY, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
RETAINED EARNINGS- PROPRIETARY FUND TYPE
FOR THE YEAR ENDED JUNE 30, 2000

	<u>2000</u>	<u>1999</u>
Operating Revenues		
Department of Corrections	\$ 744,923	\$ 752,734
Sabine Parish Police Jury	62,682	49,000
Sales tax	535,944	521,133
State supplemental pay	17,046	21,900
Commissary	57,042	53,191
Other	<u>43,528</u>	<u>44,984</u>
Total Operating Revenues	1,461,165	1,442,942
 Operating Expenses		
Amortization	3,082	3,765
Contract labor	5,549	5,058
Depreciation	90,313	77,117
Farm	8,735	10,926
Food	68,684	77,460
Insurance	43,502	35,448
Insurance-employees	187,248	128,191
Legal and professional services	2,732	0
Maintenance and repairs	36,460	23,907
Medical	37,476	32,205
Miscellaneous	1,921	1,691
Payroll expense	10,228	15,790
Rent	3,468	5,777
Retirement	18,234	19,429
Salaries	386,676	502,961
Supplies	107,404	96,272
Telephone	4,211	3,988
Training	5,008	1,639
Travel	3,946	2,517
Uniforms	8,688	13,981
Utilities	52,002	46,688
Waste management	<u>1,784</u>	<u>4,669</u>
Total Operating Expenses	<u>1,087,351</u>	<u>1,109,479</u>
Operating Income	373,814	333,463
Nonoperating Revenues/(Expenses)		
Grants	36,000	59,000
Interest income	32,585	28,044
Interest expense	<u>(51,104)</u>	<u>(61,291)</u>
Total Nonoperating Revenues/(Expenses)	<u>17,481</u>	<u>25,753</u>
 Income/(Loss) Before Operating Transfers	391,295	359,216
Operating Transfers In/(Out)	<u>(240,000)</u>	<u>(104,304)</u>
 Net Income	151,295	254,912
RETAINED EARNINGS, Beginning of year	<u>1,220,481</u>	<u>965,569</u>
RETAINED EARNINGS, End of year	<u>\$ 1,371,776</u>	<u>\$ 1,220,481</u>

The accompanying notes are an integral part of this statement.

SABINE PARISH SHERIFF
MANY, LOUISIANA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED JUNE 30, 2000

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Operating Income	\$ 373,814	\$ 333,463
Adjustments to reconcile net income to net cash provided by/(used in) operating activities		
Depreciation	90,313	77,117
Amortization	3,082	3,765
Gain on sale of assets	(54)	(5,967)
(Increase)/decrease in operating assets		
Accounts Receivable	(2,391)	(7,970)
Increase/(decrease) in operating liabilities		
Accounts Payable	(8,972)	27,260
Accrued liabilities	(19,163)	3,429
Interest payable	(3,283)	(4,913)
Other	(70)	273
Net Cash Provided by/(Used in) Operating Activities	433,276	426,457
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of grants	36,000	59,000
Interfund financing (to)/from other funds	(231,606)	244,678
Operating transfers (to)/from other funds	(240,000)	(104,304)
Net Cash Provided by/(Used in) Noncapital Financing Activities	(435,606)	199,374
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal payment on bonds	(227,000)	(220,000)
Proceeds from sale of assets	950	5,967
Payment for capital acquisition-furniture and equipment	(7,317)	(16,589)
Payments for capital acquisition-buildings	(3,000)	0
Payment for capital acquisition-automobiles	(14,000)	(62,796)
Interest paid	(51,104)	(61,291)
Net Cash Provided by/(used in) Capital and Related Financing Activities	(301,471)	(354,709)
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	32,585	28,044
Net Cash Provided by/(used in) Investing Activities	32,585	28,044
INCREASE/(DECREASE) IN CASH	(271,216)	299,166
CASH, Beginning of year	873,621	574,455
CASH, End of year	<u>\$ 602,405</u>	<u>\$ 873,621</u>

The accompanying notes are an integral part of this statement.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also 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 has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, 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 the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Sabine 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. The more significant of the Sheriff's accounting policies are described below:

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a) The ability of the primary government to impose its will on an organization and/or
 - b) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. REPORTING ENTITY (CONTINUED)

The Sabine Parish Sheriff is an independent elected parish official. His office receives funding primarily through ad valorem taxes, fees, charges, and commissions for services. The office is independent and receives no financial benefit from the Sabine Parish Police Jury other than the provision of office space. The Sabine Parish Sheriff was determined not to be a component unit of the Sabine Parish Police Jury.

Based on the application of criteria established by GASB Statement No. 14, it was determined that the Sabine Parish Sheriff has no financial accountability and exercises no oversight responsibility for any other entity. Therefore, the accompanying financial statements present information only on the funds maintained by the Sabine Parish Sheriff.

B. 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. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Fund accounting is designed to demonstrate legal compliance with laws, regulations, or other restrictions. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Governmental Fund Types - These are funds through which most governmental functions typically are financed.

General Fund

The General Fund, as provided by Louisiana Revised Statutes 33:1422, is the principal fund of the sheriff's office and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Proprietary Fund Types - Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary for useful sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The Sheriff applies all GASB pronouncements as well as the FASB pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Enterprise Fund

The enterprise fund is used to account for operations a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or b) where the governing body has decided the periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. FUND ACCOUNTING (CONTINUED)

Fiduciary Fund Types - These funds account for assets held by the Sheriff as a trustee or agent for individuals or other units of governments.

Agency Funds

The agency funds are used as depositories for ad valorem taxes, civil suits, cash bonds, taxes and fees. Disbursements from the funds are made to various parish agencies, litigants in suits, and others, in the manner prescribed by law.

The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by the fund's measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Account Groups - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes. Assets provided by the parish police jury are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for long-term obligations expected to be financed by governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Property, plant, and equipment acquired for the proprietary funds is capitalized in the respective funds to which it applies.

Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity is included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases/(revenues) and decreases/(expenses) in net total assets.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. FIXED ASSETS AND LONG-TERM LIABILITIES (CONTINUED)

Depreciation of all exhaustible fixed assets used by the enterprise fund is charged as an expense against its operations. Accumulated depreciation is reported on the enterprise fund balance sheet. Depreciation has been provided over the estimated useful lives using the straight line method. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The accompanying financial statements have been prepared using the modified accrual basis of accounting. All governmental fund types and agency funds use the modified accrual basis of accounting. Under this 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 be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within 60 days after the fiscal year end. 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, February, and March of the fiscal year.

Those revenues susceptible to accrual include ad valorem taxes and the related state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

Other intergovernmental revenues are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. All miscellaneous revenues other than interest revenue are not susceptible to accrual because generally they are not measurable until received in cash.

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 debt is recognized when due.

E. BUDGETS AND BUDGETARY ACCOUNTING

Formal budgetary accounting is employed as a management control. The Sheriff adopts annual operating budgets for the General Fund for each fiscal year and amends them as required.

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

1. Prior to May 31, a proposed operating budget for the fiscal year commencing the following July 1, is prepared. The operating budget includes proposed expenditures and the means of financing them.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BUDGETS AND BUDGETARY ACCOUNTING (CONTINUED)

2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for inspection. A public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. Prior to June 30, the proposed budget is legally enacted by the Sheriff.
5. The chief civil deputy is authorized to transfer budgeted amounts between departments within the general fund. However, any revisions that alter the total expenditures of the general fund must be approved by the Sheriff.
6. All budgetary appropriations lapse at the end of the fiscal year.
7. Budgets for the general fund are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The Sheriff's procedures with respect to its budget are designed to meet the requirements of the Louisiana Local Government Budget Act (LSA- R.S. 1301-1314). The adopted budgets, as amended, for the fiscal year ended June 30, 2000 are presented in the accompanying financial statements.

F. 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 Sabine Parish Sheriff.

G. CASH

Cash includes not only cash on hand but also demand deposits with financial institutions or other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively withdraw funds at any time without prior notice or penalty. State law authorizes the sheriff to deposit funds in, interest bearing accounts, certificates of deposit or other investments as permitted by law with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. RECEIVABLES

All receivables are reported at their gross value and, where applicable are reduced by the estimated portion that is expected to be uncollectible.

I. DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At June 30, 2000, the enterprise fund, Detention Center, owed the general fund \$268,394.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. DEFERRED DEBT EXPENSE

Bond issue costs and bond discounts are capitalized and amortized over the terms of the respective bonds using a method which approximates the effective interest method. Total bond issue costs and bond discounts (deferred debt expense) paid by the enterprise fund, Detention Center, was \$36,946. The amortization expense related to deferred debt expense was \$3,082, for the year ended June 30,2000.

K. COMPENSATED ABSENCES

Employees that have been employed one year or more earn two weeks of vacation leave per year. Vacation leave is prorated for employees having less than a year of service. Although vacation does not carryover or accumulate from one year to the next, employees do vest with respect to vacation in that upon retirement or termination, they may be paid for vacation earned. The sheriff's office accrues a liability for compensated absences which meet the following criteria:

1. The Sheriff's office obligation relating to employees' rights to compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group. In accordance with the above criteria, the sheriff's office has accrued a liability for vacation pay which has been earned but not taken by the sheriff's office employees. At June 30, 2000, the liability for compensated absences was zero.

L. FUND EQUITY

Reservations represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific purpose.

The unreserved fund balances for the governmental funds represent the amount available for budgeting future operations.

M. 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 office financial position and 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. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

The total column on the combined statements - overview is captioned "(Memorandum Only)" to indicate that it is presented only to facilitate analysis. The data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

O. ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH

At June 30, 2000, the Sheriff had cash totaling \$1,272,725, as follows:

	<u>General Fund</u>	<u>Agency Fund</u>	<u>Proprietary Fund</u>	<u>Total</u>
Petty cash	\$ 190	\$ 0	\$ 0	\$ 190
Interest bearing demand deposit	<u>564,877</u>	<u>105,253</u>	<u>602,405</u>	<u>1,272,535</u>
Total	<u>\$ 565,067</u>	<u>\$ 105,253</u>	<u>\$ 602,405</u>	<u>\$ 1,272,725</u>

Under state law, these deposits 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. As of June 30, 2000, the Sheriff had \$1,544,529 in bank deposits. These deposits were secured from risk by \$206,526 of federal deposit insurance and \$2,000,997 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (GASB category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, *Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.*

NOTE 3 RECEIVABLES

Accounts receivable in the amount of \$243,154 at June 30, 2000, as shown on Exhibit A, are shown below. All receivables at June 30, 2000, were determined to be fully collectible.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 3 RECEIVABLES (CONTINUED)

General Fund		
Intergovernmental	\$	16,364
Fees, charges, and commissions for services		42,498
Insurance reimbursement		57,546
Proprietary Fund Type		
Charges for services		65,114
Sales taxes		51,170
Other		<u>10,462</u>
Total	\$	<u><u>243,154</u></u>

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets, comprised of office furniture and equipment, follows:

General fixed assets balance at June 30, 1999	\$	815,261
Additions		42,644
Deletions		<u>(46,051)</u>
General fixed assets balance at June 30, 2000	\$	<u><u>811,854</u></u>

NOTE 5 PROPERTY AND EQUIPMENT - ENTERPRISE FUND

A summary of the enterprise fund's property and equipment at June 30, 2000 follows:

	<u>Straight</u> <u>Line Rate</u>	<u>Cost</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Net</u>	<u>Depreciation</u> <u>This Year</u>
Land		\$ 111,165	\$ 0	\$ 111,165	\$ 0
Automobiles	5 - 7 yrs	128,754	46,581	82,173	24,351
Buildings	20 - 40 yrs	1,966,395	283,925	1,682,470	50,684
Equipment	5 - 15 yrs	<u>143,367</u>	<u>72,696</u>	<u>70,671</u>	<u>15,278</u>
Total		<u><u>\$ 2,349,681</u></u>	<u><u>\$ 403,202</u></u>	<u><u>\$ 1,946,479</u></u>	<u><u>\$ 90,313</u></u>
Changes during the year:					
Balance, beginning of year		\$ 2,326,439	\$ (313,068)	\$ 2,013,371	
Additions					
Automobiles		14,000	0	14,000	
Buildings		3,000	0	3,000	
Equipment		7,317	0	7,317	
Deletions		(1,075)	179	(896)	
Depreciation		0	(90,313)	(90,313)	
Balance, end of year		<u><u>\$ 2,349,681</u></u>	<u><u>\$ (403,202)</u></u>	<u><u>\$ 1,946,479</u></u>	

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 6 CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions during the year:

Long-term obligations payable at July 1, 1999	\$	8,555
Additions		0
Reductions		<u>(8,555)</u>
Long-term obligations payable at June 30, 2000	\$	<u><u>0</u></u>

The long-term obligation is a note to a local bank bearing interest at 4.9 percent that is to be repaid in monthly payments of principal and interest of \$4,304. The note was paid in full during the year ended June 30, 2000.

NOTE 7 LONG-TERM DEBT

The following is a summary of the long-term debt of the enterprise fund of the Sabine Parish Sheriff for the year ended June 30, 1999:

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Outstanding</u>
1993 Series bonds	3.95%	08/01/03	\$ 1,900,000	\$ 885,000
1995 Series bonds	6.50%	04/01/03	<u>250,000</u>	<u>108,000</u>
Total			<u><u>\$ 2,150,000</u></u>	<u><u>\$ 993,000</u></u>

The annual requirements to amortize all debt outstanding as of June 30, 2000, including interest payments of \$101,202 are as follows:

<u>Year Ended June 30</u>	<u>1993 Series Bonds</u>	<u>1995 Series Bonds</u>	<u>Total</u>
2001	\$ 241,633	\$ 41,020	\$ 282,653
2002	242,285	40,810	283,095
2003	242,104	40,470	282,574
2004	<u>245,880</u>	<u>0</u>	<u>245,880</u>
Total	<u><u>\$ 971,902</u></u>	<u><u>\$ 122,300</u></u>	<u><u>\$ 1,094,202</u></u>

NOTE 8 PENSION PLAN

Substantially all employees of the sheriff's office are members of the Sheriff's Pension and Relief Fund ("System"), a multiple-employer, cost-sharing public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of sheriffs and their staffs, which is administered and controlled by a separate board of trustees. Contributions of participating sheriffs, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature.

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 8 PENSION PLAN (CONTINUED)

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month and who are between the ages of 18 and 50 at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent if total service is at least 12 but less than 15 years, 2.75 percent if total service is at least 15 but less than 20 years, and 3 percent if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent 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 who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefits accrued to their date of termination. 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 system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs Pension & Relief Fund, Monroe, Louisiana, 71210-3163 or by calling (318) 362-3188.

Contributions to the system include one-half of 1 percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute 9.7 percent of their salary to the system and requires an employer contribution equal to 6.0 percent between July 1, 1999 and December 31, 1999 and 5.0 percent between January 1, 2000 and June 30, 2000 of each covered employee's salary. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Sabine Parish Sheriff's contributions to the System, which includes the enterprise fund (Detention Center), for the year ending June 30, 2000, were \$71,282, equal to the required contribution for the year.

NOTE 9 LITIGATION

The Sheriff is a defendant in various litigations as of the close of business on June 30, 2000. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Sheriff's legal counsel, resolution of these matters would not create a liability in excess of insurance coverage, and therefore would not have a material adverse effect on the financial condition of the Sheriff.

NOTE 10 RESTRICTED ASSETS

At June 30, 2000, the following funds in the Enterprise Fund were restricted in use by a bond agreement and an agreement with inmates:

Sales tax bonds		
Sinking fund	\$	323,186
Reserve fund		215,930
Inmate deposit account		<u>1,923</u>
Total	\$	<u>541,039</u>

SABINE PARISH SHERIFF
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2000

NOTE 11 AD VALOREM TAXES

For the 1999 tax year, taxes of 12.13 mills were levied on property with assessed valuation of \$88,421,700 and a taxable value of \$64,898,740 and were dedicated to the law enforcement district. Total taxes levied were \$787,222. Taxes receivable at June 30, 2000, totaled zero. The Sheriff did not collect total taxes levied due to Louisiana Tax Commission reductions in the tax roll.

NOTE 12 RESERVED FUND BALANCES

The Enterprise Fund has a reserved fund balance that was created by a bond agreement requiring upon sale of the 1993 series bonds a transfer of \$118,000 and monthly transfers of \$2,000 beginning December 1993, to a reserve fund until the fund requirement is met. The requirement is the lesser of a) 10 percent of the proceeds of the bonds (\$215,000) or b) the highest combined principal and interest requirements in any year (\$291,105). The balance required at June 30, 2000, was \$215,000. At June 30, 2000, the reserved balance was \$215,930.

NOTE 13 RISK MANAGEMENT

The Sheriff 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 maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

NOTE 14 EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The Sabine Parish Police Jury provided office space and paid the utilities related to the office space of the Sabine Parish Sheriff for the year ended June 30, 2000.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and other funds.

Sheriff's Fund - The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payments of these collections to the recipients in accordance with applicable law. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

Tax Collector Fund - Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

SABINE PARISH SHERIFF
MANY, LOUISIANA
AGENCY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000

		<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Totals</u>
ASSETS				
Cash		\$ 54,833	\$ 50,420	\$ 105,253
	Total Assets	<u>\$ 54,833</u>	<u>\$ 50,420</u>	<u>\$ 105,253</u>
 LIABILITIES				
	Due to taxing bodies and others	\$ 54,833	\$ 50,420	\$ 105,253
	Total Liabilities	<u>\$ 54,833</u>	<u>\$ 50,420</u>	<u>\$ 105,253</u>

SABINE PARISH SHERIFF
MANY, LOUISIANA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2000

<u>SHERIFF'S FUND</u>	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2000</u>
ASSETS				
Cash	\$ 100,631	\$ 1,028,105	\$ 1,073,903	\$ 54,833
LIABILITIES				
Due to Taxing Bodies and Others	\$ 100,631	\$ 1,028,105	\$ 1,073,903	\$ 54,833
 <u>TAX COLLECTOR FUND</u>				
ASSETS				
Cash	\$ 160,520	\$ 6,834,091	\$ 6,944,191	\$ 50,420
LIABILITIES				
Due to Taxing Bodies and Others	\$ 160,520	\$ 6,834,091	\$ 6,944,191	\$ 50,420
 <u>TOTAL - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 261,151	\$ 7,862,196	\$ 8,018,094	\$ 105,253
LIABILITIES				
Due to Taxing Bodies and Others	\$ 261,151	\$ 7,862,196	\$ 8,018,094	\$ 105,253

The accompanying notes are an integral part of this statement.

SABINE PARISH SHERIFF
MANY, LOUISIANA
SCHEDULE OF EXPENDITURES
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2000

Salaries and Related Benefits	
Sheriff and deputies salaries	\$ 1,005,860
Other employees salaries	50,383
Employer's contributions to pensions	53,048
Group life and health insurance	245,684
Unemployment insurance cost	2,358
Other employee benefits	<u>21,078</u>
Total Salaries and Related Benefits	1,378,411
 Operating Services	
Dues to associations	5,339
Telephone and utilities expense	37,824
Rent	26,560
Physicals and medical expense	21,349
Maintenance and repair	38,032
Legal and professional expenses	14,217
Insurance and bond premiums	<u>84,079</u>
Total Operating Services	227,400
 Materials and Supplies	
Office supplies and expense	68,741
Keeping and feeding prisoners	29,379
Uniform expense	7,116
Gasoline and oil	55,565
Law enforcement supplies	<u>11,837</u>
Total Materials and Supplies	172,638
 Travel and Other Charges	
Travel expense	3,876
School/training expense	7,684
Miscellaneous	<u>10,204</u>
Total Travel and Other Charges	21,764
 Debt Service	
Principal retirement	8,555
Interest	<u>53</u>
Total Debt Service	8,608
 Capital Outlay	
Automobiles	18,750
Equipment	<u>23,894</u>
Total Capital Outlay	<u>42,644</u>
 TOTAL EXPENDITURES	 <u>\$ 1,851,465</u>

The accompanying notes are an integral part of this statement.

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 • 133 EAST FIFTH STREET
NATCHITOCHE, LA 71457

Telephone (318) 352-6458
FAX (318) 352-0404
hjhcpa@worldnetla.net

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUYRES, CPA
JAY H. SHEFFIELD, CPA

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

Honorable Guffey Lynn Pattison
Sabine Parish Sheriff
P. O. Box 1440
Many, Louisiana 71449

We have audited the financial statements of Sabine Parish Sheriff, Many, Louisiana, for the year ended June 30, 2000, and have issued our report thereon dated October 24, 2000. 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 Sabine Parish Sheriff's 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Sabine 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. We noted one matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Sabine Parish Sheriff and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines

Natchitoches, Louisiana
October 24, 2000

SABINE PARISH SHERIFF
MANY, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED
JUNE 30, 2000

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
-----------------	---	-------------------------------	---	--

Nothing came to our attention that would require disclosure under Government Auditing Standards.

SABINE PARISH SHERIFF
MANY, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED
JUNE 30, 2000

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
1	The Sabine Parish Sheriff has several cash receipt functions being operated. We noted several instances whereby cash receipts were not being deposited on a timely basis.	New procedures will be instituted to ensure cash receipts are being deposited timely. Deposits will be made not less than twice weekly.	Janell Ingle, Chief Civil Deputy	10/31/00

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 2188 • 133 EAST FIFTH STREET
NATCHITOCHES, LA 71457

Telephone (318) 352-6458
FAX (318) 352-0404
hjhcpa@worldnetla.net

A. NEILL JACKSON, JR., CPA
1926-1999

FRANK S. HINES, CPA
LEWIS C. HINES, CPA
E. MERLIN SQUYRES, CPA
JAY H. SHEFFIELD, CPA

Honorable Guffey Lynn Pattison
Sabine Parish Sheriff
P. O. Box 1440
Many, Louisiana 71449

We are writing this letter as a follow-up to our recent audit of the general purpose financial statements of the Sabine Parish Sheriff, Many, Louisiana, as of and for the year ended June 30, 2000.

We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the Sabine Parish Sheriff and are intended to be constructive in nature:

Existing Conditions

The Sabine Parish Sheriff has several cash receipt functions being operated. We noted several instances whereby cash receipts were not being deposited on a timely basis.

Recommended Action

New procedures need to be instituted to ensure cash receipts are being deposited timely. Deposits should be made not less than twice weekly.

Management's Response

New procedures will be instituted to ensure cash receipts are being deposited timely. Deposits will be made not less than twice weekly.

These comments and recommendations are not intended to be critical of anyone. We would like to thank the management and staff of the Sabine Parish Sheriff for their courtesy and cooperation during our engagement.

If you have any questions or concerns, please let us know.

Hines, Jackson & Hines

Natchitoches, Louisiana
October 24, 2000