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AVOYELLES PARISH SHERIFF

Marksville, Louisiana

Financial Report

Year Ended June 30, 2006

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 1-17-07

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INDEPENDENT AUDITORS' REPORT

The Honorable Bill Belt
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, 2006, 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, 2006, 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 November 6, 2006, on our consideration of the Avoyelles 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.

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 Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the 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 45 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
November 6, 2006

BASIC FINANCIAL STATEMENTS

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

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Statement of Net Assets
June 30, 2006

ASSETS	<u>2006</u>
Cash and interest-bearing deposits	\$ 142,082
Cash with paying agent	252,702
Receivables	48,194
Due from other governmental units	1,076,171
Inventory	33,088
Other assets	15,170
Capital assets:	
Land and construction in progress	365,988
Capital assets, net	<u>5,182,302</u>
 Total assets	 <u>7,115,697</u>
 LIABILITIES	
Accounts and other accrued payables	1,183,686
Interest payable	27,646
Long-term liabilities:	
Due within one year	249,124
Due after one year	<u>1,585,524</u>
 Total liabilities	 <u>3,045,980</u>
 NET ASSETS	
Invested in capital assets, net of related debt	3,689,166
Restricted	345,509
Unrestricted	<u>35,042</u>
 Total net assets	 <u>\$4,069,717</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, 2006

Activities	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
Governmental activities:	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions
Governmental activities:	Expenses	Fees, Fines, and Charges for Services	Governmental Activities
Public safety	\$12,937,449	\$8,298,568	\$(3,813,262)
Interest on long-term debt	<u>99,840</u>	-	<u>(99,840)</u>
Total	<u>\$13,037,289</u>	<u>\$8,298,568</u>	<u>(3,913,102)</u>
General revenues:			
Taxes -			
Property taxes, levied for general purposes	545,427		
Sales and use taxes, levied for general purposes	1,769,177		
State revenue sharing	120,595		
Grants and contributions not restricted to specific programs -			
State sources	82,568		
Interest and investment earnings	11,561		
Miscellaneous	<u>1,567,901</u>		
Total general revenues	<u>4,097,229</u>		
Change in net assets			
Net assets - July 1, 2005	<u>3,885,590</u>		
Net assets - June 30, 2006	<u>\$ 4,069,717</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. 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.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2006

Total fund balances for governmental funds at June 30, 2006 \$ 382,918

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	
Construction in progress	191,588	
Buildings and improvements, net of \$1,259,143 accumulated depreciation	4,247,217	
Equipment and furniture, net of \$1,528,600 accumulated depreciation	509,174	
Vehicles, net of \$563,581 accumulated depreciation	<u>425,911</u>	5,548,290

Long-term liabilities at June 30, 2006:

Certificates of indebtedness payable	\$ (375,000)	
Sales tax bonds payable	(1,370,524)	
Short-term notes payable	(89,124)	
Accrued interest payable	<u>(26,843)</u>	<u>(1,861,491)</u>

Total net assets of governmental activities at June 30, 2006 \$4,069,717

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

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2006

	General	1994 Sales Tax	Sales Tax Bonds	Certificates of Indebtedness Series 1999	Capital Projects	Total
Revenues:						
Ad valorem taxes	\$ 545,427	\$ -	\$ -	\$ -	\$ -	\$ 545,427
Sales taxes	-	1,491,977	168,000	109,200	-	1,769,177
Intergovernmental revenues -						
Federal grants	85,990	110,645	-	-	-	196,635
State grants:						
State revenue sharing (net)	120,595	-	-	-	-	120,595
State supplemental pay	169,330	-	-	-	-	169,330
Other	82,568	-	-	-	-	82,568
Fees, charges, and commissions						
for services -						
Civil and criminal	283,262	-	-	-	-	283,262
Feeding and keeping prisoners	8,015,306	-	-	-	-	8,015,306
Miscellaneous -						
Indian affairs	459,654	-	-	-	-	459,654
Interest income	2,969	-	5,459	1,913	1,220	11,561
Other	1,552,231	15,392	278	-	-	1,567,901
Total revenues	<u>11,317,332</u>	<u>1,618,014</u>	<u>173,737</u>	<u>111,113</u>	<u>1,220</u>	<u>13,221,416</u>
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	7,130,518	449,529	-	-	-	7,580,047
Operating services	1,201,590	49,358	-	-	-	1,250,948
Operations and maintenance	3,396,604	318,418	-	-	245	3,715,267
Debt service -						
Principal	253,313	-	65,000	80,000	-	398,313
Interest and fiscal charges	17,833	-	63,144	21,216	-	102,193
Capital outlay	70,674	138,249	-	-	268,583	477,506
Total expenditures	<u>12,070,532</u>	<u>955,554</u>	<u>128,144</u>	<u>101,216</u>	<u>268,828</u>	<u>13,524,274</u>
Excess (deficiency) of revenues over expenditures	<u>(753,200)</u>	<u>662,460</u>	<u>45,593</u>	<u>9,897</u>	<u>(267,608)</u>	<u>(302,858)</u>
Other financing sources (uses):						
Transfers in	761,912	-	-	-	14,418	776,330
Transfers out	(14,418)	(761,912)	-	-	-	(776,330)
Total other financing sources (uses)	<u>747,494</u>	<u>(761,912)</u>	<u>-</u>	<u>-</u>	<u>14,418</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(5,706)</u>	<u>(99,452)</u>	<u>45,593</u>	<u>9,897</u>	<u>(253,190)</u>	<u>(302,858)</u>
Fund balances, beginning	<u>8,992</u>	<u>105,429</u>	<u>225,686</u>	<u>91,979</u>	<u>253,690</u>	<u>685,776</u>
Fund balances, ending	<u>\$ 3,286</u>	<u>\$ 5,977</u>	<u>\$ 271,279</u>	<u>\$ 101,876</u>	<u>\$ 500</u>	<u>\$ 382,918</u>

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

AVOYELLES 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, 2006

Total net changes in fund balances at June 30, 2006 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (302,858)
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	\$ 408,248	
Depreciation expense for the year ended June 30, 2006	<u>(320,070)</u>	88,178
Bond principal retirement considered as an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balances		398,313
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>2,353</u>
Total changes in net assets at June 30, 2006 per Statement of Activities		<u>\$ 184,127</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, 2006

	<u>Agency Funds</u>
ASSETS	
Cash and interest-bearing deposits	<u>\$ 476,532</u>
LIABILITIES	
Due to taxing bodies, prisoners and others	<u>\$ 476,532</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, 2006, 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, 2006 was made available for public inspection and was published in the official journal ten days before the public hearing, which was held on June 7, 2005 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 22, 2006 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, 2006, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$618,614 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Demand deposits	\$ 954	\$376,017	\$376,971
Interest-bearing deposits	<u>141,128</u>	<u>100,515</u>	<u>241,643</u>
Total cash and interest-bearing deposits	<u>\$ 142,082</u>	<u>\$ 476,532</u>	<u>\$ 618,614</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

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, 2006, are secured as follows:

Bank balances	<u>\$ 1,130,932</u>
Federal deposit insurance	\$ 203,742
Pledged securities (category 3)	<u>927,190</u>
Total federal insurance and pledged securities	<u>\$ 1,130,932</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2006, 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 \$129,155,160.

Total law enforcement taxes levied during 2006 were \$507,681. There were no taxes receivable in the General Fund at June 30, 2006.

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 \$1,076,071 at June 30, 2006, consisted of the following:

	General	Special Revenue
Department of Public Safety and Corrections	\$ 623,382	\$ 30,277
Department of Treasury	54,620	-
Avoyelles Parish Police Jury	91,554	-
Avoyelles Parish School Board	-	116,920
Various parishes and cities	159,418	-
	\$ 928,974	\$ 147,197

(5) Capital Assets

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance 07/01/05	Additions	Deletions	Balance 06/30/06
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 174,400	\$ -	\$ -	\$ 174,400
Construction in progress	48,339	143,249		191,588
Other capital assets:				
Buildings and improvements	5,479,365	26,995	-	5,506,360
Equipment and furniture	1,957,010	80,764	-	2,037,774
Vehicles	832,252	157,240	-	989,492
Totals	8,491,366	\$ 408,248	\$ -	8,899,614
Less accumulated depreciation				
Buildings and improvements	1,165,954	\$ 93,189	\$ -	1,259,143
Equipment and furniture	1,379,947	148,653	-	1,528,600
Vehicles	485,353	78,228	-	563,581
Total accumulated depreciation	3,031,254	\$ 320,070	\$ -	3,351,324
Governmental activities, capital assets, net	\$5,460,112			\$5,548,290

Depreciation expense in the amount of \$320,070 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 (2006 collections - \$1,769,177) approved by voters on November 19, 1992 and levied by the Sheriff beginning January 1, 1993 are dedicated to the following purposes:

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

Each month there will be set aside into a "Bond and Interest Sinking Fund", also called the "Sinking Fund", an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding bonds. Such transfers must be made on or before the 20th day of each month to assure the prompt payment of principal and interest as they become due and may be used only for such payments.

During the year ended June 30, 2006, the Sheriff complied with all of the above requirements.

At June 30, 2006, \$147,197 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, 2006 amounted to \$245,802.

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, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

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 10.75% 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, 2006, 2005 and 2004 were \$498,912, \$673,670 and \$554,557 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 cost of providing retirees' health care insurance benefits are recognized as expenses when the monthly premiums are paid and as revenue when reimbursement is received from the retiree. For the year ended June 30, 2006, the amount of retiree benefits totaled \$66,095.

(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, 2005	\$ 12,480	\$ 15,094	\$ 29,420
Additions	789,460	5,669	192,590
Reductions	<u>796,438</u>	<u>94</u>	<u>188,018</u>
Balances, June 30, 2006	<u>\$ 5,502</u>	<u>\$ 20,669</u>	<u>\$ 33,992</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund
Balances, July 1, 2005	\$ 1,512	\$ 11,430	\$ 165,840
Additions	669,351	5,656,430	2,995,657
Reductions	<u>669,389</u>	<u>5,667,860</u>	<u>2,746,602</u>
Balances, June 30, 2006	<u>\$ 1,474</u>	<u>\$ -</u>	<u>\$ 414,895</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, 2006:

	Balance 07/01/05	Additions	Reductions	Balance 06/30/06	Due Within One Year
Certificates of indebtedness	\$ 455,000	\$ -	\$ 80,000	\$ 375,000	\$ 90,000
Sales tax bonds	1,460,000	-	65,000	1,395,000	70,000
Capital Lease	42,387	-	42,387	-	-
Notes payable	<u>300,050</u>	<u>-</u>	<u>210,926</u>	<u>89,124</u>	<u>89,124</u>
Total	<u>\$ 2,257,437</u>	<u>\$ -</u>	<u>\$ 398,313</u>	<u>\$ 1,859,124</u>	<u>\$ 249,124</u>

During the fiscal year ending June 30, 2004, the Sheriff entered into a lease agreement in the amount of \$122,170 to purchase vehicles. In accordance with Financial Accounting Standard No. 13, the lease met the criteria for recordation as a capital lease. At June 30, 2006, these assets had a value of \$69,811 (net of \$52,359 of accumulated depreciation), which is included in the vehicles capital asset class.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Notes to the Basic Financial Statements (Continued)

Long-term debt outstanding at June 30, 2006 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 special tax of 6.41 mills.	\$ 1,395,000
\$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.	375,000
\$750,000 original notes payable, consists of a short-term note with Union Bank which bears interest at a rate of 8% and has a maturity date of July 11, 2005; secured by an irrevocable pledge and dedication of general fund revenues.	<u>89,124</u>
Total general long-term debt	1,859,124
Less: Unamortized issuance costs	<u>(24,476)</u>
Net general long-term debt	<u>\$ 1,834,648</u>

Annual debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest	Totals
2007	\$ 249,124	\$ 77,441	\$ 326,565
2008	165,000	68,740	233,740
2009	170,000	60,603	230,603
2010	185,000	52,033	237,033
2011	90,000	45,669	135,669
2012 - 2016	500,000	167,625	667,625
2017 - 2021	<u>500,000</u>	<u>46,616</u>	<u>546,616</u>
	<u>\$ 1,859,124</u>	<u>\$ 518,727</u>	<u>\$ 2,377,851</u>

(11) Litigation and Claims

At June 30, 2006, 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, 2006, 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, 2006.

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 \$761,912 transferred from the Sales Tax Special Revenue Fund to the General Fund for reimbursement of personnel services and related benefits and other expenditures and \$14,418 transferred from the General Fund to the Capital Projects Fund for reimbursement of expenditures. Interfund receivables and payables consisted of \$145,000 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, 2006 Avoyelles Parish is not operating a wireless E911 system.

**REQUIRED SUPPLEMENTARY
INFORMATION**

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2006

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 500,000	\$ 528,138	\$ 545,427	\$ 17,289
Intergovernmental revenues -				
Federal grants	-	184,390	85,990	(98,400)
State grants:				
State revenue sharing	120,000	120,595	120,595	-
State supplemental pay	151,200	161,262	169,330	8,068
Other	30,450	52,000	82,568	30,568
Fees, charges, and commissions for services -				
Civil and criminal	225,000	150,000	283,262	133,262
Feeding and keeping prisoners	8,155,000	8,837,500	8,015,306	(822,194)
Miscellaneous -				
Indian affairs	330,000	575,000	459,654	(115,346)
Interest income	3,500	3,800	2,969	(831)
Other	817,500	703,000	1,552,231	849,231
Total revenues	<u>10,332,650</u>	<u>11,315,685</u>	<u>11,317,332</u>	<u>1,647</u>
Expenditures:				
Current -				
Public Safety:				
Personal services and related benefits	6,209,560	7,007,013	7,130,518	(123,505)
Operating services	1,169,000	1,166,899	1,201,590	(34,691)
Operations and maintenance	3,073,700	3,250,600	3,396,604	(146,004)
Debt service	122,000	354,063	271,146	82,917
Capital outlay	84,000	143,545	70,674	72,871
Total expenditures	<u>10,658,260</u>	<u>11,922,120</u>	<u>12,070,532</u>	<u>(148,412)</u>
Deficiency of revenues over expenditures	(325,610)	(606,435)	(753,200)	(146,765)
Other financing sources (uses):				
Transfers in	800,000	744,000	761,912	17,912
Transfers out	-	-	(14,418)	(14,418)
Total other financing sources (uses)	<u>800,000</u>	<u>744,000</u>	<u>- 747,494</u>	<u>3,494</u>
Excess of revenues and other sources over expenditures and other uses	474,390	137,565	(5,706)	(143,271)
Fund balance, beginning	8,992	8,992	8,992	-
Fund balance, ending	<u>\$ 483,382</u>	<u>\$ 146,557</u>	<u>\$ 3,286</u>	<u>\$ (143,271)</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Special Revenue Fund - Sales Tax Fund
Budgetary Comparison Schedule
Year Ended June 30, 2006

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Revenues:				
Sales taxes	\$1,432,680	\$1,478,168	\$1,491,977	\$ 13,809
Intergovernmental revenues -				
Federal grant	-	102,000	110,645	\$ 8,645
Miscellaneous -				
Other	7,500	2,000	15,392	13,392
Total revenues	<u>1,440,180</u>	<u>1,582,168</u>	<u>1,618,014</u>	<u>35,846</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	450,000	450,000	449,529	471
Operating services	50,000	50,000	49,358	642
Operations and maintenance	70,300	289,617	318,418	(28,801)
Capital outlay	18,100	122,200	138,249	(16,049)
Total expenditures	<u>588,400</u>	<u>911,817</u>	<u>955,554</u>	<u>(43,737)</u>
Excess of revenues over expenditures	851,780	670,351	662,460	(7,891)
Other financing uses:				
Transfers out	<u>(800,000)</u>	<u>(744,000)</u>	<u>(761,912)</u>	<u>(17,912)</u>
Excess (deficiency) of revenues over expenditures and other uses	51,780	(73,649)	(99,452)	(25,803)
Fund balance, beginning	<u>105,429</u>	<u>105,429</u>	<u>105,429</u>	-
Fund balance, ending	<u>\$ 157,209</u>	<u>\$ 31,780</u>	<u>\$ 5,977</u>	<u>\$ (25,803)</u>

OTHER SUPPLEMENTARY INFORMATION

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Schedule of Expenditures
 Amended Budget (GAAP Basis) and Actual
 Year Ended June 30, 2006
 With Comparative Actual Amounts for Year Ended June 30, 2005

	2006		Variance - Positive (Negative)	2005 Actual
	Amended Budget	Actual		
Public safety:				
Personal services and related benefits -				
Sheriff salary	\$ 109,582	\$ 109,558	\$ 24	\$ 109,558
Deputies salaries	5,828,431	5,828,293	138	5,770,766
Pension and payroll taxes	<u>1,069,000</u>	<u>1,192,667</u>	<u>(123,667)</u>	<u>925,689</u>
Total personal services and related benefits	<u>7,007,013</u>	<u>7,130,518</u>	<u>(123,505)</u>	<u>6,806,013</u>
Operating services -				
Deputy liability insurance	1,000	2,297	(1,297)	6,360
Hospitalization insurance	870,899	870,093	806	873,495
Auto insurance	240,000	282,840	(42,840)	291,627
Other insurance	<u>55,000</u>	<u>46,360</u>	<u>8,640</u>	<u>41,651</u>
Total operating services	<u>1,166,899</u>	<u>1,201,590</u>	<u>(34,691)</u>	<u>1,213,133</u>
Operations and maintenance -				
Auto maintenance and fuel	455,000	468,698	(13,698)	333,874
Deputy uniforms and supplies	53,000	58,863	(5,863)	59,702
Office supplies and expenses	202,000	309,932	(107,932)	281,155
Telephone	44,000	45,226	(1,226)	35,333
Prisoner feeding and maintenance	1,150,200	1,190,263	(40,063)	1,155,338
Legal fees	35,000	49,069	(14,069)	68,954
Other professional fees	115,000	82,083	32,917	106,910
Criminal investigation	1,000	11,948	(10,948)	14,167
Jail maintenance, utilities, and lease	1,131,000	1,091,289	39,711	930,078
Dues and subscriptions	14,000	11,248	2,752	11,058
Other	<u>50,400</u>	<u>77,985</u>	<u>(27,585)</u>	<u>53,094</u>
Total operations and maintenance	<u>3,250,600</u>	<u>3,396,604</u>	<u>(146,004)</u>	<u>3,049,663</u>

(continued)

AVOUELLES PARISH SHERIFF
 Marksville, Louisiana
 General Fund

Schedule of Expenditures
 Amended Budget (GAAP Basis) and Actual (Continued)
 Year Ended June 30, 2006
 With Comparative Actual Amounts for Year Ended June 30, 2005

	2006		Variance - Positive (Negative)	2005 Actual
	Amended Budget	Actual		
Debt service -				
Principal	324,738	253,313	71,425	140,512
Interest	29,325	17,833	11,492	30,147
Total debt service	<u>354,063</u>	<u>271,146</u>	<u>82,917</u>	<u>170,659</u>
Capital outlay -				
Autos	94,545	58,900	35,645	-
Equipment	49,000	11,774	37,226	-
Total capital outlay	<u>143,545</u>	<u>70,674</u>	<u>72,871</u>	<u>-</u>
 Total expenditures	 <u>\$ 11,922,120</u>	 <u>\$ 12,070,532</u>	 <u>\$ (148,412)</u>	 <u>\$ 11,239,468</u>

AVOYELLES PARISH SHERIFF
 Marksville, Louisiana
 Sales Tax Fund

Schedule of Expenditures
 Amended Budget (GAAP Basis) and Actual
 Year Ended June 30, 2006
 With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance - Positive (Negative)	2005 Actual
	Amended Budget	Actual		
Public safety:				
Personal services and related benefits -				
Director salary	\$ 43,000	\$ 43,000	\$ -	\$ 39,600
Secretary salary	26,000	25,930	70	23,080
Administrative salary	21,000	20,650	350	9,450
Communication salaries	300,000	299,853	147	236,183
Pension and payroll taxes	<u>60,000</u>	<u>60,096</u>	<u>(96)</u>	<u>49,780</u>
Total personal services and related benefits	<u>450,000</u>	<u>449,529</u>	<u>471</u>	<u>358,093</u>
Operating services -				
Deputy hospitalization	<u>50,000</u>	<u>49,358</u>	<u>642</u>	<u>43,812</u>
Operations and maintenance -				
Ambulance service	27,492	27,492	-	27,492
Auto maintenance and fuel	22,200	4,567	17,633	3,087
Radio maintenance	-	46,872	(46,872)	76,946
Office supplies and expenses	8,500	19,520	(11,020)	32,990
Computer software	400	399	1	1,429
Telephone	199,500	155,273	44,227	140,384
Professional fees	-	2,000	(2,000)	-
Sales tax collection fee	-	27,823	(27,823)	23,721
Publications, dues and subscriptions	5,025	6,267	(1,242)	4,179
Utilities	25,000	23,988	1,012	19,196
Uniforms	1,000	209	791	149
Education and training	500	400	100	245
Other	<u>-</u>	<u>3,608</u>	<u>(3,608)</u>	<u>17,485</u>
Total operations and maintenance	<u>289,617</u>	<u>318,418</u>	<u>(28,801)</u>	<u>347,303</u>
Capital outlay:				
Automobiles	-	-	-	-
Equipment	<u>122,200</u>	<u>138,249</u>	<u>(16,049)</u>	<u>-</u>
Total capital outlay	<u>122,200</u>	<u>138,249</u>	<u>(16,049)</u>	<u>-</u>
Total expenditures	<u>\$ 911,817</u>	<u>\$ 955,554</u>	<u>\$ (43,737)</u>	<u>\$ 749,208</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.

AVOYELLES PARISH SHERIFF
Marksville, Louisiana

Agency Funds
Combining Statement of Fiduciary Assets and Liabilities
June 30, 2006
With Comparative Totals for June 30, 2005

	Civil Fund	Bond Fund	Fines and Cost Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund	Totals
	2006	2006	2006	2006	2006	2006	2005
ASSETS							
Cash and interest-bearing deposits	\$ 5,502	\$ 20,669	\$ 33,992	\$ 1,474	\$ -	\$ 414,895	\$ 235,776
LIABILITIES							
Due to taxing bodies and others	\$ 5,502	\$ 20,669	\$ 33,992	\$ 1,474	\$ -	\$ -	\$ 69,936
Due to prisoners	-	-	-	-	-	414,895	165,840
Total liabilities	\$ 5,502	\$ 20,669	\$ 33,992	\$ 1,474	\$ -	\$ 414,895	\$ 235,776

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

Agency Funds
Statement of Changes in Assets and Liabilities
Year Ended June 30, 2006

With Comparative Totals for Year Ended June 30, 2005

	Civil Fund	Bond Fund	Fines and Costs Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund	Totals
	2006	2005	2006	2005	2006	2005	2006
Balances, beginning of year	\$ 12,480	\$ 15,094	\$ 29,420	\$ 1,512	\$ 11,430	\$ 165,840	\$ 235,776
Additions:							
Deposits -							
Sheriff's sales, suits, and seizures	679,898	-	-	-	-	-	679,898
Advance deposits	13,824	-	-	-	-	-	13,824
Clerk of court fees	74,243	-	-	-	-	-	74,243
Bonds	-	5,500	-	-	-	-	5,500
Fines and costs	-	-	192,253	668,989	-	-	861,242
Outside and garnishment collections	21,495	-	-	-	-	-	21,495
Taxes, fees, etc. paid to tax collector	-	-	-	-	5,656,430	-	5,656,430
Prisoner deposits	-	-	-	-	-	1,129,567	1,129,567
Work release program	-	-	-	-	-	1,865,473	1,865,473
Interest on investments	-	169	337	362	-	617	1,419
Total additions	789,460	5,669	192,590	669,351	5,656,430	2,995,657	10,309,157
Totals	801,940	20,763	222,010	670,863	5,667,860	3,161,497	10,544,933

(continued)

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

Statement of Changes in Assets and Liabilities (Continued)
 Year Ended June 30, 2006
 With Comparative Totals for Year Ended June 30, 2005

	Civil Fund	Bond Fund	Fines and Costs Fund	12th Judicial Court Fines Fund	Tax Collector Fund	Inmate Fund	Totals
	2006	2006	2006	2006	2006	2006	2005
Reductions:							
Taxes, fees, etc. distributed to taxing bodies and others	-	-	-	-	-	-	5,354,962
Notary	2,168	-	-	-	-	-	3,932
Sheriff's General Fund and Clerk of Court	178,863	94	8	91,786	-	-	320,585
Litigants and attorneys	557,288	-	-	-	-	-	1,102,156
Appraisers	8,365	-	-	-	-	-	13,920
Wrecker and storage	10,722	-	-	-	-	-	13,008
Official publications	9,063	-	-	-	-	-	14,139
Prisoner distribution	-	-	-	-	-	2,746,602	2,122,930
Other parishes	25,173	-	-	-	-	-	25,056
Other settlements	4,796	-	-	67,625	-	-	67,577
District attorney	-	-	-	140,514	-	-	101,614
Police jury	-	-	-	155,250	-	-	19,575
Judges	-	-	-	70,800	-	-	66,600
Judges judicial expense fund	-	-	-	20,100	-	-	22,920
Court recording clerk	-	-	-	1,440	-	-	1,440
Indigent defender fund	-	-	-	46,644	5,667,860	-	34,803
Indigent defender fee	-	-	-	53,750	-	-	56,525
Louisiana Commission on Law Enforcement	-	-	-	8,922	-	-	8,000
Louisiana Department of Wildlife and Fisheries	-	-	-	3,878	-	-	2,794
Coroner	-	-	-	8,680	-	-	7,140
Transfers to 12th Judicial Court fines	-	-	188,010	-	-	-	238,794
Total reductions	<u>796,438</u>	<u>94</u>	<u>188,018</u>	<u>669,389</u>	<u>5,667,860</u>	<u>2,746,602</u>	<u>9,598,470</u>
Balances, end of year	<u>\$ 5,502</u>	<u>\$20,669</u>	<u>\$ 33,992</u>	<u>\$ 1,474</u>	<u>\$ -</u>	<u>\$ 414,895</u>	<u>\$ 235,776</u>

AVOYELLES PARISH SHERIFF
Marksville, Louisiana
Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
Year Ended June 30, 2006

Unsettled balances, July 1, 2005	<u>\$ 11,430</u>
Collections:	
Ad valorem taxes	4,480,539
Interest on -	
Interest-bearing deposits	3,340
Delinquent taxes	8,002
Parish licenses	189,435
State revenue sharing	884,950
Redemptions	17,962
Tax notices, etc.	184
Payment in lieu of taxes	<u>72,018</u>
Total collections	<u>5,656,430</u>
Total	<u>5,667,860</u>
Distributions:	
Avoyelles Parish -	
Police Jury	1,389,423
School Board	1,300,793
Assessor	536,341
Clerk of Court	1,525
Sheriff	696,242
Hospital Service District No. 1	77,041
City of Marksville	264,203
Ward I Fire District	37,939
Fire Protection District No. 2	693,325
Red River Waterway District Treasurer	232,440
Southwest Water District	16,990
Gravity Drainage District	17,628
Levee District Treasurer	231,378
Louisiana Forestry Commission	11,934
Louisiana Tax Commission	2,357
Pension funds	136,093
Redemptions	<u>22,208</u>
Total Distributions	<u>5,667,860</u>
Unsettled balances at June 30, 2006	<u>\$ -</u>

**COMPLIANCE
AND
INTERNAL CONTROL**

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

The Honorable Bill Belt
Avoyelles Parish Sheriff
Marksville, Louisiana

We have audited the financial statements of the Avoyelles Parish Sheriff as of and for the year ended June 30, 2006, and have issued our report thereon dated November 6, 2006. 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.

Compliance

As part of obtaining reasonable assurance about whether the Avoyelles 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 the Avoyelles Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no 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 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
November 6, 2006

AVOUELLES PARISH SHERIFF
Marksville, Louisiana

**Summary Schedule of Current and Prior Audit Year Findings
and Corrective Action Plan
Year Ended June 30, 2006**

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Ref. No.					

CURRENT YEAR (06/30/06) --

Compliance:

There were no compliance findings to be reported.

Internal Control:

There were no matters involving the internal control over financial reporting to be reported.

PRIOR YEAR (06/30/05) --

Compliance:

There were no compliance findings to be reported.

Internal Control:

There were no matters involving the internal control over financial reporting to be reported.