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**MAHERON PARISH SHERIFF**  
Tulahoma, Louisiana

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 1997  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of The Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date \_\_\_\_\_

MAISON PARISH SHERIFF  
Tulahoma, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedules

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HERBERT BREWER, JR.  
SHERIFF OF JEFFERSON  
PARISH, LOUISIANA

MAJORITY OF JEFFERSON  
PARISH PUBLIC  
ACCOUNTANTS

FRANCIS LAMBERT, JR.  
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## Independent Auditor's Report

### MADISON PARISH SHERIFF Tulahoma, Louisiana

I have audited the general purpose financial statements of the Madison Parish Sheriff, a component unit of the Madison Parish Police Jury, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Madison Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Madison Parish Sheriff as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Madison Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

MAISON PARISH SHERIFF  
Tulahoma, Louisiana  
Independent Auditor's Report,  
June 30, 1997

In accordance with Government Auditing Standards, I have also issued reports dated July 30, 1997, on the Madison Parish Sheriff's compliance with laws, regulations, contracts, and grants, and my consideration of the agency's internal control structure.



West Monroe, Louisiana  
July 30, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)

**MADISON PARKS DEPT.**  
Tulahoma, Louisiana  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Consolidated Balance Sheet, June 30, 1997

	GOVERNMENTAL Fund Type		FUNDARY FUND TYPE - GENERAL FUND	ACCOUNT GROUPS		TOTAL MEMORANDUM (204.7)
	GENERAL FUND	SPECIAL REVENUE FUND		GENERAL FUND ASSETS	GENERAL LIABILITIES DEBT	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$231,723	\$95,860	\$189,085			\$516,668
Receivables	48,835	163,643				286,494
Due from other funds	17,837					17,837
Due from others	796					796
Other furnishings and equipment				\$188,415		188,415
Amount to be provided for retirement of general long-term debt					\$62,099	62,099
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$299,291</b>	<b>\$323,503</b>	<b>\$189,085</b>	<b>\$188,415</b>	<b>\$62,099</b>	<b>\$1,102,393</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$1,238	\$76,397				\$77,635
Due to other funds		17,443	\$194			17,637
Due to taxing bodies and others			188,621			188,621
Leases purchase payable					\$62,099	62,099
<b>Total Liabilities</b>	<b>2,238</b>	<b>93,790</b>	<b>188,815</b>		<b>62,099</b>	<b>346,942</b>
<b>Fund Equity:</b>						
Investment in general fund assets				\$188,415		188,415
Fund balance - unrestricted - undesignated	\$297,053	\$229,713				426,766
<b>Total Fund Equity</b>	<b>\$297,053</b>	<b>\$229,713</b>	<b>\$188,815</b>	<b>\$188,415</b>		<b>\$804,999</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$299,291</b>	<b>\$323,503</b>	<b>\$189,085</b>	<b>\$386,830</b>	<b>\$62,099</b>	<b>\$1,102,393</b>

The accompanying notes are an integral part of this statement.

**MALDEN PARISH SHREIFF**  
Tulahoma, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUNDS  
AND SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 1997

	---GENERAL FUND---			---SPECIAL REVENUE FUNDS---		
	BUDGET	ACTUAL	YEAR-END ADJUSTABLE	BUDGET	ACTUAL	YEAR-END ADJUSTABLE
<b>REVENUES</b>						
Taxes - all categories	\$175,000	\$273,860	\$660			
Intergovernmental revenues:						
Federal grants - federal revenues	15,500	15,518	18			
State grants:						
State revenue sharing (act)	41,000	45,080	86			
State supplemental pay	34,000	30,380	(540)			
Other state grants	74,000	79,332	5,302	\$48,000	\$48,871	142
Local grant						
Fees, charges, and contributions for services:						
Contributions on licenses and taxes	35,000	56,504	3,894			
Fees and criminal fines	205,000	138,918	(33,018)			
Court attendance	2,500	2,480	(20)			
Transportation of prisoners	6,400	7,995	1,595			
Feeding and housing of prisoners	40,500	40,000	(500)	2,000,000	1,994,640	(5,360)
Tax returns, etc.	7,000	8,054	1,054			
Other	147,000	150,000	3,000			
Fine of money and property	11,000	14,500	3,500	3,870	6,000	4,230
Miscellaneous				800	704	(96)
Total revenues	\$416,000	\$579,042	\$4,730	\$2,011,570	\$2,013,305	(\$1,796)
<b>EXPENDITURES</b>						
Public safety:						
Current:						
Detention services and benefits	240,000	492,069	67,831	780,500	693,000	(22,447)
Operating services	140,000	132,778	(7,261)	802,440	763,827	(38,613)
Materials and supplies	115,000	181,218	8,792	380,000	364,500	(14,790)
Travel and other charges	10,000	18,964	(964)	12,000	11,054	(946)
Total services	505,000	823,029	68,368	1,974,940	1,822,481	(52,459)
Capital outlay	90,000	119,794	(28,744)	10,000	10,750	(750)
Intergovernmental	6,000	4,673	(1,327)			
Total expenditures	\$597,000	\$857,396	\$37,341	\$1,984,940	\$1,843,762	\$6,758
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(181,000)</b>	<b>(278,354)</b>	<b>(112,611)</b>	<b>(16,370)</b>	<b>170,543</b>	<b>(11,041)</b>

Continued



## MADISON PARISH Sheriff

Tulahoma, Louisiana

GOVERNMENTAL FUND-TYPE - GENERAL FUND  
AND SPECIAL REVENUE FUNDSCondensed Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(GAAP Basis) and Actual

	--GENERAL FUND--			--SPECIAL REVENUE FUNDS--		
	BUDGET	ACTUAL	VARIANCE PAYABLE ADJUSTABLE	BUDGET	ACTUAL	UNAPPORTIONED UNENCUMBERED
<b>OTHER FINANCING SOURCES (USE)</b>						
Proceeds from sale of fixed assets	\$18,350	\$14,876	\$3,474			
Proceeds of lease purchase	30,000	40,740	10,740			
Proceeds from business recovery		2,729	2,729			
Operating transfer in	103,500	113,290	9,790			
Operating transfer out				<u>(112,000)</u>	<u>(113,290)</u>	<u>12,444</u>
Total other financing sources (use)	<u>151,850</u>	<u>161,635</u>	<u>9,785</u>	<u>112,000</u>	<u>113,290</u>	<u>12,444</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>27,850</u>	<u>115,470</u>	<u>128,620</u>	<u>11,330</u>	<u>25,821</u>	<u>44,347</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>402,472</u>	<u>402,472</u>		<u>115,118</u>	<u>111,804</u>	<u>63,714</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$430,322</u>	<u>\$517,942</u>	<u>\$87,620</u>	<u>\$126,448</u>	<u>\$137,625</u>	<u>\$108,061</u>

The accompanying notes are an integral part of this statement.

**MADISON PARISH SHERIFF**  
Tulala, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1987

**I. 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 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, transient licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the accidents 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. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Madison Parish Police Jury is the financial reporting entity for Madison Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Madison Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**MADISON PARISH SHERIFF**  
Tulahoma, Louisiana  
Notes to the Financial Statements

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office, the sheriff was determined to be a component unit of the Madison Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. FUND ACCOUNTING**

The sheriff uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**MADISON PARISH SHERIFF**  
Tulahoma, Louisiana  
Notes to the Financial Statements

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of governmental and fiduciary funds as described below:

**Governmental Fund - General Fund**

The General Fund, as provided by Louisiana Revised Statute 13:1422, is the principal fund 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.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, state grants and state and parish funds for maintaining state and parish prisoners. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes.

**Fiduciary Funds - Agency Fund Type**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made in various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (no net asset liabilities) and do not involve measurement of results of operations.

**MADISON PARISH SHERIFF**  
Tulakala, Louisiana  
Notes to the Financial Statements

**C. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. Approximately 3 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 97 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental and fiduciary fund types. 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 be used to pay liabilities of the current period. The sheriff uses the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state income sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1503 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

**MAISON PARISH SHERIFF**  
Tulahoma, Louisiana  
Notes to the Financial Statements

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

Fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on demand deposits is recorded when the interest is earned and credited to the account.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

**Other Financing Sources Used**

Transfers between funds which are not expected to be repaid, sales of fixed assets, increases in capital leases, and insurance recovery are accounted for as other financing sources (used) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditures. Disallowance accounting is not recognized within the budgetary accounting system. Appropriations lapse at year end and must be reappropriated for the

**MADISON PARISH SHERIFF**  
Tallulah, Louisiana  
Notes to the Financial Statements

Following year to be expended).

Fund budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the sheriff has cash (bank balances) totaling \$516,688, as follows:

Demand deposits	\$472,251
Time deposits	44,097
Petty Cash	250
<b>Total</b>	<b><u>\$516,688</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1997, are secured as follows:

Bank Balances	\$687,379
Federal deposit insurance	548,158
Pledged securities (uncollateralized)	548,405
<b>Total</b>	<b><u>\$1,783,942</u></b>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification (20, 106); however, Louisiana Revised Statute 39:1228 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

**MADISON PARISH SHERIFF**  
**Edible, Louisiana**  
**Notes to the Financial Statements**

**6. VACATION AND SICK LEAVE**

All employees are granted from one to two weeks of vacation leave each year, depending on length of service. Vacation leave must be taken in the year granted and may not be accumulated and carried forward to succeeding years. Sick leave is granted on a case-by-case basis, at the discretion of the sheriff.

**7. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated. Interfund eliminations have not been made in the aggregation of this data.

**8. RECEIVABLES**

The receivables of \$206,494 at June 30, 1997, are as follows:

Class of receivable:	General	Special	Total
	Fund	Funds	
Intergovernmental revenues - state grants	\$14,960	\$163,905	\$178,865
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	4,882		4,882
Civil and criminal fees	7,897		7,897
Court attendance	600		600
Transportation of prisoners	1,518		1,518
Feeding and keeping prisoners	10,332		10,332
Use of money and property	54	1,756	1,790
Miscellaneous	600		600
<b>Total</b>	<b>\$40,853</b>	<b>\$165,641</b>	<b>\$206,494</b>



**MADISON PARISH SHERIFF**  
Tulahoma, Louisiana  
Notes to the Financial Statements

**3. CHANGES IN GENERAL, FIXED ASSETS**

A summary of changes in office furnishings and equipment for the year ended June 30, 1997, follows:

Balance, June 30, 1996	\$238,199
Additions	660,883
Deletions	<u>(117,967)</u>
Balance, June 30, 1997	<u>\$781,115</u>

Additions include donations of \$25,374 for a fax machine, a Dodge van, two sedans, and a 1993 Grand Marquis.

**4. PENSION PLAN**

Substantially all employees of the Madison Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.3 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1955 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1992). In any case, the retirement benefit cannot exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 35 and receive the benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

**MAJESTIC PARISH SHERIFF**  
Tulbich, Louisiana  
Notes to the Financial Statements

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

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Madison Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and parish as required and available from insurance premium taxes. The contribution requirements of plan members and the Madison Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:323, 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 Madison Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$55,454, \$49,125, and \$39,321, respectively, equal to the required contributions for each year.

**5. POST RETIREMENT BENEFITS**

The Madison Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employer and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$43,284 for the year ended June 30, 1997. Of this amount, \$13,369 was for retiree benefits.

**6. LEASE PURCHASE PAYABLE**

On August 6, 1996, the sheriff entered into 3 lease purchase agreements each for a Ford Crown Victoria. The lease agreement requires 30 payments of \$407, \$389, and \$315 each, beginning September 1, 1996, and ending on January 1, 1999. On February 4, 1997, the sheriff entered into a lease purchase agreement for 4 automobiles. This lease agreement requires 50 payments of \$1,624 beginning February 17, 1997 and ending on July 17, 1999. The sheriff also has an existing lease purchase agreement for a computer and software. The following is a summary of changes in long-term debt for the year ended June 30, 1997:

**MADISON PARISH SHERIFF**  
 Tallulah, Louisiana  
 Notes to the Financial Statements

Balance at June 30, 1996	\$16,304
Additions	68,760
Reductions	<u>(25,013)</u>
Balance at June 30, 1997	<u>\$59,051</u>

The following is a summary of the future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 1997:

Year	Payments
1998	\$33,380
1999	28,234
2000	<u>1,424</u>
Total minimum lease payments	63,038
Less - amount representing interest	<u>(14,899)</u>
Present value of net minimum lease payments	<u>\$48,139</u>

**7. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1997, follows:

	Balance at July 1, 1996	Additions	Reductions	Balance at June 30, 1997
Tax Collector Fund	\$94,844	\$3,209,434	(\$3,245,407)	\$58,871
Civil Fund	\$0,000	206,618	(216,618)	\$0,000
Criminal Fund	43,440	667,349	(643,253)	\$67,536
Income Fund	15,683	103,561	(108,940)	7,304
Commodore Fund	17,039	105,651	(110,596)	12,114
Asset Forfeiture Fund	NONE	32,239	(41,453)	11,778
Totals	<u>\$171,006</u>	<u>\$4,363,872</u>	<u>(\$4,345,273)</u>	<u>\$188,651</u>

**8. LITIGATION AND CLAIMS**

At June 30, 1997, the Madison Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

**MADISON PARISH SHERIFF**  
 Thibodaux, Louisiana  
 Notes to the Financial Statements

**9. EXPENDITURES OF THE SHERIFF'S OFFICE  
 PAID BY THE PARISH POLICE JURY**

The Madison Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4313, is paid by the Madison Parish Police Jury.

**10. FEDERAL FINANCIAL ASSISTANCE**

During the year ended June 30, 1993, the Madison Parish Sheriff participated in the following federal financial assistance program:

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	CONSUMED/ ...EXPENDED... YEAR ENDED June 30, 1993
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>		
Direct program - Payment in Lieu of Taxes	N/A	<u>\$13,518</u>
Total Federal Financial Assistance		<u>\$13,518</u>

**11. MANAGEMENT AGREEMENT FOR DETENTION CENTER**

The Madison Parish Sheriff manages the Madison Parish Detention Center and Madison Parish Detention Center - Phase II, privately owned facilities. The original detention center, is operated under an agreement dated August 1, 1990, and amended on February 4, 1992, while Phase II is operated under an agreement dated March 15, 1992. The original agreement is for an eight year period which commenced on the date of the first payment to the owner. The Phase II agreement is for a period of five years which commenced on the date of the first payment to the owner. The terms of the original agreement provides for the distribution of monthly revenues as follows; (1) the sheriff receives the first \$48,800 for reimbursement of current direct expenses for operation of the facility; (2) the owner receives the rest; \$28,574 and; (3) the sheriff receives any excess over these two amounts as his management fee. The terms of the Phase II agreement provides for the distribution of monthly revenues as follows; (1) the sheriff receives the first \$41,290 for reimbursement of current direct expenses for operation of the facility; and; (2) the owner receives all amounts over that.

SUPPLEMENTAL INFORMATION SCHEDULES

MADISON PARISH SHERIFF  
Tulakak, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
*As of and For the Year Ended June 30, 1997*

**SPECIAL REVENUE FUNDS**

**DETENTION CENTER FUND**

The Detention Center Special Revenue Fund accounts for the operation and maintenance of the Madison Parish Detention Center. The primary sources of revenues are state and parish funds for maintaining state and parish prisoners.

**DARE FUND**

The DARE Special Revenue Fund accounts for proceeds received from a state grant. These revenues are restricted by grant agreement to expenditures for specified purposes, such as drug law enforcement.

MADEIRA PARISH SHERIFF  
Tulahoma, Louisiana  
SPECIAL REVENUE FUNDS

Combined Balance Sheet, June 30, 1997

	DETENTION CENTER FUND	INMATE FUND	TOTAL PROGRAMS/ACTIVITIES FUNDS
<b>ASSETS</b>			
Cash and cash equivalents	\$38,513	\$17,440	\$55,953
Receivables	<u>185,641</u>	<u>          </u>	<u>185,641</u>
<b>TOTAL ASSETS</b>	<u>\$224,154</u>	<u>\$17,440</u>	<u>\$241,594</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$76,297		\$76,297
Due to other funds	<u>          </u>	<u>\$17,440</u>	<u>17,440</u>
Total Liabilities	<u>76,297</u>	<u>17,440</u>	<u>93,737</u>
Fund equity - fund balance - unreserved - undesignated	<u>147,857</u>	<u>00000</u>	<u>147,857</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$224,154</u>	<u>\$17,440</u>	<u>\$241,594</u>

**MAISON PARISH SHERIFF**  
Tulatch, Louisiana  
**SPECIAL REVENUE FUNDS**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances**  
For the Year Ended June 30, 2007

	DETENTION CENTER FUND	JAIL FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Intergovernmental revenues - state grants		\$16,873	\$16,873
Fees, charges, and commissions for services -			
feeding and keeping of prisoners	\$1,994,643		1,994,643
Use of money and property	3,525	571	4,096
Miscellaneous	294		294
Total revenues	<u>2,002,662</u>	<u>17,444</u>	<u>2,020,106</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personal services and related benefits	679,266	14,787	694,053
Operating services	763,823		763,823
Materials and supplies	362,047	2,656	364,703
Travel and other charges	11,054		11,054
Capital outlay	15,755		15,755
Total expenditures	<u>1,832,945</u>	<u>17,443</u>	<u>1,850,388</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>171,517</u>	<u>NO BAL.</u>	<u>171,517</u>
<b>OTHER FINANCING USE:</b>			
Operating transfer out	<u>(113,556)</u>	<u>NO BAL.</u>	<u>(113,556)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	<u>57,961</u>	<u>NO BAL.</u>	<u>57,961</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>111,894</u>	<u>NO BAL.</u>	<u>111,894</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$169,855</u>	<u>NO BAL.</u>	<u>\$169,855</u>



MADISON PARISH SHERIFF  
Tulahoma, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
As of and For the Year Ended June 30, 1997

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**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, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

**CIVIL FUND**

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments. Payment of these collections to recipients are made in accordance with applicable laws.

**CRIMINAL FUND**

The Criminal Fund is a depository for fines, forfeitures, and costs in criminal cases. Payments are made from the fund to the Sheriff's General Fund, police jury, district attorney, clerk of court, and other recipients in accordance with applicable laws.

**INMATE FUND**

The Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

**CONCESSIONS FUND**

The Concessions Fund accounts for the purchase and resale of personal items to the inmates at the detention center.

MADISON PARISH SHERIFF  
Tulaha, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1997

	TAX COLLECTOR FUND	CIVIL BIAS	CRIMINAL FUND	EMERIT FUND	COMMISSIONS FUND	SPECIAL ASSET FUND	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	<u>\$8,898</u>	<u>\$67</u>	<u>\$28,826</u>	<u>\$7,384</u>	<u>\$72,114</u>	<u>\$11,378</u>	<u>\$128,607</u>
<b>LIABILITIES</b>							
Unaffiliated deposits due to:							
General Fund	\$27	\$67	\$300				\$594
Others	<u>\$5,871</u>		<u>\$6,595</u>	<u>\$1,188</u>	<u>\$72,114</u>	<u>\$11,378</u>	<u>\$93,646</u>
<b>TOTAL LIABILITIES</b>	<u>\$5,898</u>	<u>\$67</u>	<u>\$7,895</u>	<u>\$7,384</u>	<u>\$72,114</u>	<u>\$11,378</u>	<u>\$128,607</u>

**MUNICIPAL-WAREHOUSE RECEIPT**  
Tulahoma, Louisiana  
**BUDGETARY FUND TYPE - AGENCY FUNDS**

Containing Schedule of Changes in Unsettled  
Balances Due to Trading Stocks and Orders  
For the Year Ended June 30, 1997

	TAX COLLECTIONS	GRN.	CHEMICAL	REVENUE	GOVERNMENTAL	AGRY.	TOTAL
	DOLL.	DOLL.	DOLL.	DOLL.	DOLL.	DOLL.	DOLL.
	89,841	52,048	541,445	213,481	311,599	50,978	1,470,382
			667,269			651,749	718,118
		1,083,659					193,899
		111,985					111,985
	1,309,424					1,400	1,309,424
				180,941	305,651		208,211
	1,309,424	2,083,615	667,269	180,941	305,651	15,378	4,552,274
	1,309,424	2,083,615	118,388	36,344	177,711	15,378	4,513,858

**UNSETTLED BALANCES DUE TO TRADING  
STOCKS AND OTHERS, JUNE 30, 1997**

**ADDITIONS**

Deposits	
Fines, bond forfeitures, and other	
Sales and interests	
Gratuities	
Taxes, fees, etc. paid in tax collector	
Interest earnings	
Other additions	
Total additions	
Total	

**REDUCTIONS**

Deposits, taxes, fees, etc. retained to:	
Sheriff's General Fund	
Clark of Court	
Police Jury	
School Board	
Assessor	
Orleans Court Fund	
Louisiana Department of Agriculture	
Louisiana Department of Wildlife and Fisheries	
Louisiana Tax Commission	

Lewis Clinic	117,903				
Dental Agency	61,489				
Indigent defense fund	78,271				
Federal expense fund	18,114				
Hospital services district	500,328				
Library	133,891				
Port commission	112,389				
Prison funds	7,977				
Attorneys' expenses, etc.		1,121			1,121
Litigant		131,064			131,064
Southwest Louisiana Coins Lab		29,982			29,982
Commission on Law Enforcement		9,002			9,002
City of Thibodaux		6,371			6,371
Dept. of Public Safety-LSP		2,298			2,298
Delta Recovery		1,944			1,944
Division A Medical Expense Fund		1,580			1,580
City of Raynaud		225			225
Business Court Judicial ADMIN		4,470			4,470
Louisiana Blood/Spinal Injury		12,258			12,258
Redemptors	14,000				14,000
Rebirth	28,699				28,699
Other reductions	4	129			133
Total reductions	<u>7,530,487</u>	<u>2,158,818</u>			<u>5,371,669</u>
			118,340	17,505	135,845
			<u>18,940</u>	<u>130,335</u>	<u>149,275</u>
					<u>4,231,394</u>
	<u>58,471</u>	<u>80,028</u>	<u>57,329</u>	<u>815,114</u>	<u>2,011,921</u>

UNSETTLED BALANCES DUE TO TAXING  
BOARDS AND OTHERS, June 30, 1987

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants, and internal control structures are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Code*, issued by the Society of Louisiana Certified Public Accountants and the *Louisiana Legislative Auditor*.



**Independent Auditor's Report on Compliance  
With Laws, Regulations, Contracts, and Grants**

**MADISON PARISH SHERIFF**  
Tulahoma, Louisiana

**MEMBER SERVICES OF  
THE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**BOARDS OF ACCOUNTANTS  
REGISTERED PUBLIC  
ACCOUNTANTS**

**MEMBER SERVICES TO  
GOVERNMENTAL  
AGENCIES, BUSINESS  
AND FINANCIAL INSTITUTIONS**

I have audited the general purpose financial statements of the Madison Parish Sheriff, a component unit of the Madison Parish Police Jury, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated July 30, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Madison Parish Sheriff is the responsibility of the Madison Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Madison Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**110 PROFESSIONAL BLDG.  
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BIRMINGHAM, ALABAMA 35203  
PHONE 205.988.2100  
FAX 205.988.2100**



**Independent Auditor's Report  
on the Internal Control Structure**

**MADISON PARISH SHERIFF**

Tallulah, Louisiana

I have audited the general purpose financial statements of the Madison Parish Sheriff, a component unit of the Madison Parish Police Jury, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated July 30, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Governments Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Madison Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

**VERNON R. COON**  
CERTIFIED PUBLIC ACCOUNTANT  
PUBLIC ACCOUNTANTS

**VERNON R. COON**  
CERTIFIED PUBLIC ACCOUNTANT  
ACCOUNTANTS

**VERNON R. COON & ASSOCIATES**  
GOVERNMENTAL AUDITORS  
ACCOUNTANTS, TAXPRACTICERS  
AND FINANCIAL CONSULTANTS

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MAADISON PARISH SHERIFF  
Tulahoma, Louisiana  
Independent Auditor's Report  
on Internal Control Structure,  
June 30, 1987

In planning and performing my audit of the general purpose financial statements of the Madison Parish Sheriff for the year ended June 30, 1987, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Madison Parish Sheriff and interested state and local agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
July 30, 1987