

**MAJESTY PARISH SHERIFF**  
Tulaha, 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 15:1402, 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.

**Detention Center Special  
Revenue Fund**

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

**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 to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

Combining Balance Sheet, June 30, 1996

	TAX COLLECTION FUND	CRIMINAL FUND	INMATE FUND	CORRECTIONS FUND	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	<u>\$94,844</u>	<u>\$43,550</u>	<u>\$13,683</u>	<u>\$17,099</u>	<u>\$171,176</u>
<b>LIABILITIES</b>					
Unsettled deposits due to:					
General Fund		\$010			\$010
Others	<u>\$94,844</u>	<u>43,440</u>	<u>\$13,683</u>	<u>\$17,099</u>	<u>171,056</u>
<b>TOTAL LIABILITIES</b>	<u>\$94,844</u>	<u>\$43,550</u>	<u>\$13,683</u>	<u>\$17,099</u>	<u>\$171,176</u>

**MAISON PARISH SHERIFF**  
Tulahoma, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended June 30, 1996

**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 parishments. 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 concession 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.

**SUPPLEMENTAL INFORMATION SCHEDULES**

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

**13. FEDERAL FINANCIAL ASSISTANCE**

During the year ended June 30, 1996, 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, 1996
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>		
Passed through Louisiana Department of Agriculture - Food Distribution Program	10.550	\$680
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>		
Direct program - Payment in Lieu of Taxes	N/A	<u>11,800</u>
Total Federal Financial Assistance		<u>\$12,480</u>

**14. 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 \$49,000 for reimbursement of current direct expenses for operation of the facility; (2) the owner receives the next \$28,570 and; (3) the sheriff receives any excess over those 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 \$40,250 for reimbursement of current direct expenses for operation of the facility and; (2) the owner receives all amounts over that.

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

paid jointly by the employee 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 \$100,456 for the year ended June 30, 1996. Of this amount, \$19,500 was for active benefits.

**6. LEASE PURCHASE PAYABLE**

On December 1, 1993, the sheriff entered into a lease purchase agreement for a computer and software. The lease agreement requires 60 payments of \$366 each, beginning March 31, 1994, and ending on March 31, 1999. The following is a summary of changes in long-term debt for the year ended June 30, 1996:

Balance at June 30, 1995	\$21,577
Additions	NONE
Reductions	<u>(5,213)</u>
Balance at June 30, 1996	<u>\$16,364</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, 1996:

Year	Payments
1997	\$6,796
1998	6,796
1999	<u>4,521</u>
Total minimum lease payments	18,113
Less - amount representing interest	<u>(1,809)</u>
Present value of net minimum lease payments	<u>\$16,304</u>

**7. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to issuing checks and others for the year ended June 30, 1996, follows:

	Balance at July 1, 1995	Additions	Reductions	Balance at June 30, 1996
Tax Collector Fund	\$91,290	\$3,077,242	(\$3,073,090)	\$95,442
Civil Fund	NONE	173,843	(173,843)	NONE
Criminal Fund	\$3,851	387,246	(407,057)	83,040

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

	General Fund	Detention Center Special Revenue Fund	Total
Class of receivable:			
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	3,674		3,674
Civil and criminal fees	1,689		1,689
Court attendance	660		660
Transportation of prisoners	1,713		1,713
Feeding and keeping prisoners	8,834	\$163,800	172,634
Use of money and property	13		13
Miscellaneous	2,202	18	2,220
<b>Total</b>	<u>\$46,579</u>	<u>\$163,818</u>	<u>\$210,397</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment for the year ended June 30, 1996, follows:

Balance, June 30, 1995	\$235,758
Adjustment to beginning balance (net)	750
Additions	2,606
Deletions	<u>(975)</u>
Balance, June 30, 1996	<u>\$238,139</u>

The sheriff established his inventory listing of fixed assets based on an actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list. The adjustments to beginning balance are additions of \$17,175 for the Sheriff's General Fund and deletions of \$16,423 for the Detention Center.

**4. PENSION PLAN**

Versitentially all employees of the Majestic 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.

MADEIRA PARISH SHERIFF  
Tulahoma, Louisiana  
Notes to the Financial Statements

G. INVENTORY

As shown on Statement B, the Feed Distribution Program (CFDA 10.580) consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture. The inventory is valued at unit prices established by the USDA and recorded as expenditures under the consumption method, using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. The ending inventory at June 30, 1996, was \$25.

H. 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.

I. 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 consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The receivables of \$210,287 at June 30, 1996, are as follows:

Class of receivable:	Extended Center Special		Total
	General Fund	Revenue Fund	
In lieu of taxes	\$11,830		\$11,830
State grants	15,904		15,904



**MAADISON PARISH SHERIFF**

Tulahoma, Louisiana

**Notes to the Financial Statements**

Normal 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, 1996, the sheriff has cash (bank balances) totaling \$278,965, as follows:

Demand deposits	\$284,679
Time deposits	77,036
petty cash	<u>350</u>
Total	<u>\$278,965</u>

These deposits are stated at cost, which approximates market. Under state law, time 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, 1996, are secured as follows:

Bank balances	<u>\$336,933</u>
Federal deposit insurance	\$336,933
Pledged securities (noncollateralized)	<u>189,234</u>
Total	<u>\$863,100</u>

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 2) under the provisions of GASB Codification C20.106; however, 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.

MAVERICK PARISH SHERIFF  
Tulahoma, Louisiana  
FUNDACIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Disposition Enclosed  
Balances Due to Training, Books and Others  
For the Year Ended June 30, 1979

	TAX COLLECTOR	OTR, FUND	ORIGINAL FUND	POST- TEST	CONTRACTS FUND	AGRY FUND	FOOTBALL FUND
	91,291	28,285	63,351	54,659	45,023	244,521	242,145
	969,193		661,246			297,148	68,119
	602,498					972,998	972,998
	1,799					1,798	
	5,077,242			111,682	97,328	2,077,242	294,148
	2,077,242	173,841	267,246	113,012	97,328	5,077,242	2,077,242
	3,288,432	173,841	435,097	113,711	192,397	198,931	6,288,232

UNSETTLED BALANCES DUE TO TAXING  
BODIES AND OTHERS, JUNE 30, 1979

ADDITIONS

Deposits	
Fines, bond forfeitures, and costs	
Sale and returns	
Commissions	
Restitutions	
Grants, fees, etc. paid to an officer	
Other additions	
Total	

DEDUCTIONS

Deposits, notes, fees, etc. sent to	
Sheriff's General Fund	
Check of Cash	
Police Jury	
School Board	
Average	
Rate agencies	

286,179	41,024	52,938				393,791	
159	27,217	18,970				46,681	
1,204,974	196	151,845				1,357,015	
441,150						340,180	
68,748						164,748	
95,929		28,889				124,818	

**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 5 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items, while the remaining 95 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 revenue 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 47:1903 requires that the tax rolls 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.

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

	Balance at <u>July 1, 1995</u>	<u>Additions</u>	<u>Reductions</u>	Balance at <u>June 30, 1996</u>
Income Fund	\$4,699	\$111,307	(\$100,059)	\$15,947
Commodities Fund	9,059	93,336	(85,336)	17,059
Asset Perishable Fund	<u>248,951</u>	<u>NO CHG</u>	<u>(248,951)</u>	<u>NO CHG</u>
<b>Totals</b>	<u>\$302,710</u>	<u>\$3,851,479</u>	<u>(\$4,089,501)</u>	<u>\$171,036</u>

**9. FUND BALANCE RESERVE**

The reserve for inventory represents the balance of commodities on hand which are provided by the United States Department of Agriculture for use in the parish jail, as discussed in note 10. The following schedule provides detail on changes in the reserve for inventory during the year ended June 30, 1996:

Balance at June 30, 1995	NONE
Commodities received	\$715
Commodities consumed	<u>(681)</u>
Balance at June 30, 1996	<u>\$34</u>

**10. LITIGATION AND CLAIMS**

At June 30, 1996, 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.

**11. CHANGE IN ELECTED OFFICIAL**

Effective June 30, 1996, the term of office of Sheriff C.H. Hammon expired. As a result of elections held in 1995, Sheriff Larry Cox assumed office effective July 1, 1996.

**12. 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 33:4715, is paid by the Madison Parish Police Jury.

**MAJORS 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 fund assets and general long-term obligations) that are not recorded in the "fund" 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.

**MAADISON PARISH SHERIFF**  
Tulahoma, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1996

**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 income sharing funds, spontaneous license, 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 residents of the parish through on-site patrols, investigations, et cetera, and across 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:

Miscellaneous	1,250	12,500		
Total revenues	<u>571,780</u>	<u>517,856</u>	<u>1,657,500</u>	<u>1,999,000</u>
<b>EXPENDITURES</b>				
<b>Public safety:</b>				
<b>Current:</b>				
Personal services and related benefits	475,000	499,864	720,000	710,674
Operating services	119,000	141,037	999,500	882,685
Materials and supplies	70,000	89,028	180,000	301,385
Travel and other charges	20,000	15,716	5,500	2,875
Debt service	12,000	10,552		
Capital outlay	2,000	572	7,000	2,664
Total expenditures	<u>804,000</u>	<u>887,801</u>	<u>1,910,000</u>	<u>1,899,601</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(232,220)</u>	<u>(79,945)</u>	<u>42,500</u>	<u>99,397</u>
<b>OTHER FINANCING SOURCES (USED)</b>				
Proceeds from sale of fixed assets	189,800	500		
Operating transfer in				
Operating transfer out				
Total other financing sources (used)	<u>189,800</u>	<u>112,400</u>	<u>(119,000)</u>	<u>(121,400)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	<u>11,320</u>	<u>42,545</u>	<u>(76,500)</u>	<u>(22,003)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
Increase in reserve for liquidity	99,485	99,485	134,767	134,767
		35		
<b>FUND BALANCES AT END OF YEAR</b>	<u>309,185</u>	<u>310,475</u>	<u>538,067</u>	<u>511,524</u>
				<u>302,837</u>

The accompanying notes are an integral part of this statement.

MAJORS DARRIN SHERIFF  
Tulaha, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND AND  
DETENTION CENTER SPECIAL REVENUE FUND

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(GAAP Basis) and Actual

For the Year Ended June 30, 1996

	---GENERAL FUND---		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	DETENTION CENTER	
	BUDGET	ACTUAL				BUDGET	ACTUAL

REVENUES

Taxes - ad valorem	\$228,000	\$126,996	5000				
Intergovernmental revenues							
Federal grants - federal revenue	17,000	13,300	(4,400)				
State grants:							
State revenue sharing fund	41,000	41,820	800				
State supplemental pay	24,000	23,809	(141)				
Other state grants	60,000	78,157	14,157				
Local grant		1,900	1,900	8000		5000	
Fees, charges, and commissions (for services):							
Commissions on licenses and taxes	41,000	42,908	1,908				
Civil and criminal fees	79,000	74,878	(4,122)				
Court attendance	2,200	2,420	220				
Transportation of prisoners	3,500	6,373	1,073				
Feeding and clothing of prisoners	38,000	44,346	6,146	51,800,000	1,999,100	45,000	
Use of inst. , etc.	6,000	3,338	(2,642)				
Other	19,500	36,425	825				
Use of money and property	10,000	31,914	914	2,200	5,079	179	



Fund Equity:				
Investment in general fund assets			\$228,199	228,199
Fund balance:				
Reserved for inventory	50			50
Unreserved - undesignated	80,428	111,864		192,292
Total Fund Equity	80,478	111,864	50,000	192,342
TOTAL LIABILITIES AND FUND EQUITY	\$18,591	\$571,651	\$271,199	\$941,441

The accompanying notes are an integral part of this statement.

BLADSON PARISH CHURCH  
Tomb, Louisiana  
ALL FUND TYPES AND ACCOUNT CATEGORIES

Combined Balance Sheet, June 30, 1996

	ASSETS		LIABILITIES AND OTHER DEBITS		TOTAL ASSETS AND OTHER DEBITS		LIABILITIES AND FUND EQUITY	
	GENERAL FUND	OTHER FUNDS	ACCOUNTS PAYABLE	OTHER DEBITS	GENERAL FUND	OTHER FUNDS	ACCOUNTS PAYABLE	OTHER EQUITY
<b>ASSETS AND OTHER DEBITS</b>								
Cash and cash equivalents	528,886	549,833			528,886			528,886
Receivables	48,279	363,818			218,297			218,297
Due from other funds	100				100			100
Inventory	8				8			8
Office furnishings and equipment					528,199			28,199
Amounts to be provided for retirement of general long-term debt							948,514	18,514
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>578,273</b>	<b>913,651</b>			<b>577,128</b>	<b>528,199</b>	<b>948,514</b>	<b>579,000</b>
	81,248	94,079						99,524
		6,780						6,780
					5118			118
					171,028			171,028
							948,514	18,514
								88
<b>Total Liabilities</b>	<b>3,248</b>	<b>101,327</b>			<b>171,128</b>	<b>908,8</b>	<b>948,514</b>	<b>282,482</b>

GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)

MADISON PARISH SHERIFF  
Tulahoma, Louisiana  
Independent Auditor's Report,  
June 30, 1996

In accordance with Government Auditing Standards, I have also issued reports dated October 1, 1996, 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  
October 1, 1996



## 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, 1996, 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. These 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 aspects, the financial position of the Madison Parish Sheriff as of June 30, 1996, 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 aspects in relation to the general purpose financial statements taken as a whole.

BERNARD BRADSHAW  
INDEPENDENT CHARTERED  
ACCOUNTANTS

SOCIETY OF CHARTERED  
ACCOUNTANTS  
MEMBERSHIP

REGISTERED LIMITED BY  
CORPORATION ACT  
ACCOUNTING, BUSINESS  
AND FINANCIAL SERVICES

THE PROFESSIONAL BUREAU  
SUITE 3000-10  
LOUISIANA 70001

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**MADISON PARISH GOVERNMENT**  
Tulahoma, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended June 30, 1996**  
**With Supplemental Information Schedules**

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## **MAJESTY PARISH SHERIFF**

**Tulaha, 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 Source**

Sales of fixed assets are accounted for as other financing sources 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. Encumbrance accounting is not recognized within the budgetary accounting system. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

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MADISON PARISH SHERIFF  
Tulahoma, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
June 30, 1994  
With Supplemental Information Schedules



**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 Government Audit Guide*, 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**

**MAJESTIC PARISH SHERIFF**  
Tulbala, Louisiana

I have audited the general purpose financial statements of the Majestic Parish Sheriff as of June 30, 1996, and for the year then ended, and have issued my report thereon dated October 1, 1996.

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 Government 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.

Compliance with laws, regulations, contracts, and grants applicable to the Majestic Parish Sheriff, is the responsibility of the Majestic 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 Majestic Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements 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.

VERNON COON  
CHARTERED ACCOUNTANTS  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

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MADISON PARISH SHERIFF  
Tulahoma, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
June 30, 1986

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



West Monroe, Louisiana  
October 1, 1986



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

**MAADISON PARISH SHERIFF**  
Tulahoma, Louisiana

I have audited the general purpose financial statements of the Madison Parish Sheriff as of June 30, 1996, and for the year in the then ended, and have issued my report thereon dated October 1, 1996.

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. 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

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

PROFESSIONAL LICENSE NO.  
0000000000

MEMBER OF THE SOCIETY OF  
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**MAJESTON PARISH SHERIFF**  
Tulahoma, Louisiana  
**Independent Auditor's Report**  
**on Internal Control Structure,**  
June 30, 1986

In planning and performing my audit of the general purpose financial statements of the Madison Parish Sheriff for the year ended June 30, 1986, 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 reportable condition in which the design or operation of one or more of the specific 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 operation that I considered to be material weaknesses as defined above.

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



West Monroe, Louisiana  
October 1, 1986

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

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 30 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 2.5 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 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1983). 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 joint 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 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 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.

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) 382-3191.

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 6.9 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 funds 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 11:103, 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 Madison Parish Sheriff's contributions to the System for the years ended June 30, 1996, 1995, and 1994 were \$49,173, \$70,311, and \$26,799, 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

Lewis district	112,489	143			112,491
District Attorney			41,879		41,879
Indigent defender board			44,827		44,827
Judicial expense fund			7,957		7,957
Hospital services district	250,248				250,248
Library	12,466				12,466
Pain commission	82,850				82,850
Preventive funds	13,204				13,204
Attorneys, appellants, etc.		827			827
Litigants		91,248			91,248
Other reductions	2,826	8,724	52,554	80,038	279,878
Total reductions	<u>1,071,038</u>	<u>172,144</u>	<u>407,687</u>	<u>80,038</u>	<u>1,089,331</u>
				25,129	
				<u>25,129</u>	
	<u>584,844</u>	<u>80,581</u>	<u>243,448</u>	<u>515,012</u>	<u>867,086</u>
				517,089	
				<u>517,089</u>	
					<u>1,011,826</u>

**UNSETTLED BALANCES DUE TO TAXING  
BARRISTERS AND OTHERS, FISCAL YEAR 1999**