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**CONCORDIA PARISH SHERIFF  
Vidalia, Louisiana**

**General Purpose Financial Statements and  
Independent Auditor's Reports  
As of June 30, 1999  
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 FEB 09 2000

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

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# SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA  
JE. MYLES HOPKINS, CPA  
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

## INDEPENDENT AUDITOR'S REPORT

**Honorable Randy J. Maxwell  
Concordia Parish Sheriff  
Vidalia, Louisiana**

**We have audited the accompanying general purpose financial statements of the Concordia Parish Sheriff as of and for the year ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Sheriff. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.**

**We conducted our audit in accordance with generally accepted auditing standards and general accepted governmental standards contained in the *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 general-purpose financial statements are free of material misstatements. An audit includes examining, in 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 general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.**

**In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Concordia Parish Sheriff as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.**

**Our 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 Concordia Parish Sheriff. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.**

**In accordance with *Government Auditing Standards*, we have also issued a report dated December 27, 1999 on our consideration of the Concordia Parish Sheriff's internal control structure and on its compliance with laws and regulations.**

**Ferriday, Louisiana  
December 27, 1999**

*Switzer, Hopkins & Mange*

CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUNDS			FIDUCIARY			ACCOUNT GROUPS			TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	FUND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	(MEMORANDUM ONLY) 1999	(MEMORANDUM ONLY) 1998			
<b>ASSETS</b>											
Cash and cash equivalents	\$ 1,627,030	\$ 22,168	\$ -	\$ 91,837	\$ -	\$ -	\$ 1,741,035	\$ 1,027,018			
Receivables:											
Prisoner upkeep	257,774	-	-	-	-	-	257,774	250,236			
Grant - State	3,694	-	-	-	-	-	3,694	30,264			
Grant - Federal	6,704	-	-	-	-	-	6,704	61,188			
Other	38,284	-	-	108,141	-	-	146,425	186,326			
Restricted assets-cash (Note 11)	374,939	-	-	-	-	-	374,939	291,908			
Commodities inventory	8,785	-	-	-	-	-	8,785	749			
Security deposit	155	-	-	-	-	-	155	155			
Property and equipment	-	-	-	-	5,186,723	-	5,186,723	5,092,427			
Amount to be provided for debt retirement	-	-	-	-	-	2,447,415	2,447,415	2,697,779			
<b>TOTAL ASSETS</b>	<b>2,317,365</b>	<b>22,168</b>	<b>-</b>	<b>199,978</b>	<b>5,186,723</b>	<b>2,447,415</b>	<b>10,173,649</b>	<b>9,638,050</b>			
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>											
Liabilities:											
Accounts payable	157,764	-	-	-	-	-	157,764	152,456			
Accrued compensated absences	18,717	-	-	-	-	-	18,717	20,690			
Due to taxing bodies and others	-	-	-	199,978	-	-	199,978	97,274			
General long-term debt	-	-	-	-	-	2,447,415	2,447,415	2,697,779			
Total liabilities	176,481	-	-	199,978	-	2,447,415	2,823,874	2,968,199			
Equity and Other Credits:											
Investment in general fixed assets	-	-	-	-	5,186,723	-	5,186,723	5,092,427			
Fund balance-unreserved-undesignated	2,140,884	22,168	-	-	-	-	2,163,052	1,577,424			
Total Equity and Other Credits	2,140,884	22,168	-	-	-	-	7,349,775	6,669,851			
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>2,317,365</b>	<b>22,168</b>	<b>-</b>	<b>199,978</b>	<b>5,186,723</b>	<b>2,447,415</b>	<b>10,173,649</b>	<b>9,638,050</b>			

The following notes are an integral part of these financial statements.

CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 1999

	GENERAL FUND	SERVICE REVENUE FUND	DEBT SERVICE	TOTALS (MEMORANDUM ONLY) 1999	TOTALS (MEMORANDUM ONLY) 1998
<b>REVENUES</b>					
Ad valorem taxes	\$ 1,296,728	\$ -	\$ -	\$ 1,296,728	\$ 1,084,412
Video poker taxes	3,973	-	-	3,973	4,438
Intergovernmental revenues					
Federal fund:					
Grants	160,543	-	-	160,543	272,428
State funds:					
State revenue sharing	136,560	-	-	136,560	134,664
State supplemental pay	104,048	-	-	104,048	85,149
State grants	173,340	-	-	173,340	230,027
Fees, charges, and commissions:					
Sportsmen's licenses	28,126	-	-	28,126	25,209
Sheriff's sales	29,366	-	-	29,366	34,266
Fines and forfeitures	15,759	-	-	15,759	22,604
Civil and criminal fees	50,145	-	-	50,145	45,235
Feeding and keeping prisoners-jail	284,762	-	-	284,762	185,929
Feeding and keeping prisoners-CPCF	2,901,407	-	-	2,901,407	2,748,694
Telephone commissions	132,929	-	-	132,929	315,796
Commissary sales	220,799	-	-	220,799	210,449
Other	205,848	-	-	205,848	200,017
Total revenues	<u>5,744,333</u>	<u>-</u>	<u>-</u>	<u>5,744,333</u>	<u>5,599,317</u>
<b>EXPENDITURES</b>					
Public safety:					
Personal services and related benefits	1,400,972	-	-	1,400,972	1,169,927
Operating services	502,297	-	-	502,297	414,773
Materials and supplies	32,846	-	-	32,846	27,710
Travel and other charges	36,442	-	-	36,442	27,980
Debt service-interest expense	-	-	148,592	148,592	177,440
Debt service-principal	-	-	250,365	250,365	217,221
Capital outlay	228,187	-	-	228,187	344,398
Total public safety	<u>2,200,744</u>	<u>-</u>	<u>398,957</u>	<u>2,599,701</u>	<u>2,379,449</u>

The following notes are an integral part of these financial statements.

CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 1999

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE	TOTALS (MEMORANDUM ONLY)
				1999      1998
Correctional facility:				
Personal services and related benefits	\$ 1,261,918	\$ -	\$ -	\$ 1,261,918
Operating services	987,759	-	-	987,759
Materials and supplies	94,788	-	-	94,788
Total correctional facility	<u>2,344,465</u>	<u>-</u>	<u>-</u>	<u>2,344,465</u>
Correctional facility (drug rehabilitation):				
Personal services and related benefits	200,859	-	-	200,859
Operating services	18,415	-	-	18,415
Materials and supplies	7,351	-	-	7,351
Capital outlay	37,718	-	-	37,718
Total (drug rehabilitation)	<u>264,343</u>	<u>-</u>	<u>-</u>	<u>264,343</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>934,781</b>	<b>-</b>	<b>(398,957)</b>	<b>535,824</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers (to) from other funds	(398,957)	-	398,957	-
Interest earned	49,365	439	-	49,804
Total other financing sources	<u>(349,592)</u>	<u>439</u>	<u>398,957</u>	<u>32,407</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>585,189</b>	<b>439</b>	<b>-</b>	<b>730,630</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>1,555,695</b>	<b>21,729</b>	<b>-</b>	<b>1,577,424</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 2,140,884</b>	<b>\$ 22,168</b>	<b>\$ -</b>	<b>\$ 2,163,052</b>
				<b>\$ 1,577,424</b>

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Ad valorem taxes	\$ 1,077,500	\$ 1,296,728	\$ 219,228
Video poker taxes	5,000	3,973	(1,027)
Intergovernmental revenues			
Federal funds:			
Grants	201,000	160,543	(40,457)
State funds:			
State revenue sharing	90,000	136,560	46,560
State supplemental pay	130,000	104,048	(25,952)
State grants	298,227	173,340	(124,887)
Fees, charges and commissions:			
Sportsmen's licenses	16,000	28,126	12,126
Sheriff's sales	35,000	29,366	(5,634)
Fines and forfeitures	23,000	15,759	(7,241)
Civil and criminal fees	41,500	50,145	8,645
Feeding and keeping prisoners-jail	180,000	284,762	104,762
Feeding and keeping prisoners-CPCF	2,750,000	2,901,407	151,407
Telephone commissions	211,500	132,929	(78,571)
Commissary sales	220,000	220,799	799
Other	247,183	205,848	(41,335)
Total revenues	<u>5,525,910</u>	<u>5,744,333</u>	<u>218,423</u>
<b><u>EXPENDITURES</u></b>			
Public safety			
Personal services and related benefits	1,166,638	1,400,972	(234,334)
Operating services	416,340	502,297	(85,957)
Materials and supplies	18,800	32,846	(14,046)
Travel and other charges	26,600	36,442	(9,842)
Capital outlay	355,000	228,187	126,813
Total expenditures	<u>1,983,378</u>	<u>2,200,744</u>	<u>(217,366)</u>
Correctional facility:			
Personal services and related benefits	1,093,790	1,261,918	(168,128)
Operating services	1,560,006	987,759	572,247
Materials and supplies	125,000	94,788	30,212
Total correctional facility	<u>2,778,796</u>	<u>2,344,465</u>	<u>434,331</u>
Correctional facility (drug rehabilitation):			
Personal services and related benefits	209,300	200,859	8,441
Operating services	39,000	18,415	20,585
Materials and supplies	43,500	7,351	36,149
Capital outlay	50,000	37,718	12,282
Total drug rehabilitation	<u>341,800</u>	<u>264,343</u>	<u>77,457</u>

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$ 421,936	\$ 934,781	\$ 512,845
<b>OTHER FINANCING SOURCES</b>			
Transfers (to) other funds	-	(398,957)	(398,957)
Interest earned	<u>25,650</u>	<u>49,365</u>	<u>23,715</u>
<b>Total other financing sources</b>	<u>25,650</u>	<u>(349,592)</u>	<u>(375,242)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	447,586	585,189	137,603
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,555,695</u>	<u>1,555,695</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 2,003,281</u>	<u>\$ 2,140,884</u>	<u>\$ 137,603</u>

The following notes are an integral part of these financial statements.



**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive office 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, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff 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, state revenue sharing funds, sporting licenses, and fines, costs and bond forfeitures imposed by the district court.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Concordia Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Concordia Parish Police Jury is the financial reporting entity for Concordia 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.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Concordia Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED**

**Appointing a voting majority of an organization's governing body, and**

- **The ability of the police jury to impose its will on that organization and/or**
- **The potential for the organization to provide specific financial benefits to impose specific financial burdens on the police jury.**

**Organizations for which the police jury does not appoint a voting majority but fiscally dependent on the police jury.**

**Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature of significance of the relationship.**

**Because the Concordia Parish Police Jury provides financial benefits to the Sheriff such as maintaining the parish courthouse where the Sheriff resides, the furnishing of certain furniture and fixtures, and providing of certain costs associated with the housing and feeding of prisoners, the Sheriff was determined to be a component unit of the Concordia 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.**

**C. FUND ACCOUNTING**

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

**A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.**

**Funds of the Sheriff are classified into three categories: governmental, special revenue and fiduciary (agency funds). These funds are described as follows:**

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED**

**Government Funds:**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principle fund of the Sheriff's office and accounts 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.

**Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

**Special Revenue Fund**

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted to expenditures for operating of Juvenile Justice and Delinquency Prevention assistance program and the multi-jurisdictional tax force.

**Agency Funds**

The Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these 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.

**D. BASIS OF ACCOUNTING**

The accounting and 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 are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental and agency funds, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED**

**Revenues**

Ad valorem taxes and the related commission on state revenue sharing are recorded in the year the 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.

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

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest-bearing demand deposits is recorded at the end of the month when it is credited by the bank.

Substantially all other revenues are recorded when they become available.

**Expenditures**

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

**Other Financing Sources**

Proceeds from the sale of fixed assets are accounted for as other financing sources are recognized when received.

**E. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 1999, was completed and made available for public inspection at the Sheriff's office prior to adoption. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing, which was held at the Concordia Parish Sheriff's office. The budget is legally adopted and amended, as necessary, by the Sheriff.

All appropriations lapse at year-end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

The Sheriff prepared a budget for the General Fund only. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED**

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in petty cash, interest-bearing demand deposits and noninterest-bearing demand deposits. Cash equivalents include amounts in time deposits. 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 their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**G. INVENTORY**

Inventory at June 30, 1999 consists of food, various sundry items and supplies that are maintained at the Concordia Parish Correctional Facility. The inventory items are valued at cost, which approximates market. Cost is determined using specific identification method that is not considered to be a material departure from GAAP.

**H. GENERAL FIXED ASSETS**

General fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**I. COMPENSATED ABSENCES**

After one year of service, employees of the Sheriff's office receive five working days of noncumulative vacation leave. For each year thereafter, they receive a total of ten working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which do not vest and not payable upon termination or retirement.

**J. TOTAL COLUMN ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 2 – LEVIED TAXES**

The following is a summary of Concordia Parish levied ad valorem taxes for 1999:

<u>DESCRIPTION</u>	<u>Levied Millage</u>	<u>Authorized Millage</u>	<u>Expiration Date</u>
<b>Parish Tax:</b>			
General Alimony Tax	2.47M	2.47M	N/A
Library	5.67M	5.67M	2008
Highway, Drainage and Building Upkeep	9.83M	10.00M	2007
Health Unit	1.80M	1.80M	2000
Assessor	3.26M	4.74M	N/A
Sheriff's Office	8.62M	8.62M	N/A
Sheriff's Special	12.00M	12.00M	2006
School Constitutional	3.10M	3.10M	N/A
School Maintenance	24.58M	24.58M	2002
Fifth Louisiana Levee District	3.83M	3.83M	N/A
Recreation District No. 1	3.00M	3.00M	2007
Recreation District No. 2	6.00M	6.00M	2007
Recreation District No. 3	4.00M	4.00M	2006
Fire District No. 1	3.10M	3.10M	2008
Fire District No. 2 Debt Service	8.63M	8.63M	2005
Fire District No. 2 Maintenance	7.05M	7.05M	2000
Forestry Tax	\$.08/Acre	\$.08/Acre	N/A

**NOTE 3 – CASH AND CASH EQUIVALENTS**

At June 30, 1999, the Sheriff has cash and cash equivalents, book balances, totaling \$2,115,974 as follows:

Petty cash	\$ 214
Demand deposits	110,209
Interest-bearing demand deposits	583,310
Time deposits	1,422,241
<b>Total</b>	<b>\$ <u>2,115,974</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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. At June 30, 1999, the Sheriff had \$2,181,993 in deposits (collected bank balances). These deposits are secured from risk by \$325,294 of federal deposit insurance and \$1,855,699 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 4 – RECEIVABLES**

The General Fund receivables of \$306,456 at June 30, 1999 are as follows:

Class of Receivables

**Intergovernmental revenues:**

<b>State funds:</b>	
House state prisoners	\$ 257,774
Grants	3,694
Supplemental pay	8,946
Federal grants	6,704
Telephone commissions	9,536
Ad valorem taxes	514
Other	<u>19,288</u>
<b>Total</b>	<b>\$ <u>306,456</u></b>

**NOTE 5 – CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1999</u>
Land	\$ 87,500	\$ -	\$ -	\$ 87,500
Correctional facility	4,025,459	-	-	4,025,459
Vehicles	534,121	191,059	109,112	616,068
Office furniture	142,706	13,216	19,366	136,556
Law enforcement equipment	302,641	48,415	29,916	321,140
<b>Total</b>	<b>\$ <u>5,092,427</u></b>	<b>\$ <u>252,690</u></b>	<b>\$ <u>158,394</u></b>	<b>\$ <u>5,186,723</u></b>

**NOTE 6 – GENERAL LONG-TERM DEBT**

A summary of general long-term debt is as follows:

<u>Balance</u> <u>July 1, 1998</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance</u> <u>June 30, 1999</u>
\$ <u>2,697,779</u>	\$ -	\$ <u>250,364</u>	\$ <u>2,447,415</u>

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 6 – GENERAL LONG-TERM DEBT-CONTINUED**

The following is a summary of bond principal interest and maturity requirements:

Year Ended	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
<u>June 30</u>			
2000	\$ 133,811	\$ 265,146	\$ 398,957
2001	118,041	280,916	398,957
2002	101,456	297,501	398,957
2003	83,892	315,065	398,957
2004	65,427	333,530	398,957
Thereafter	75,383	955,257	1,030,640
Total	<u>\$ 578,010</u>	<u>\$ 2,447,415</u>	<u>\$ 3,025,425</u>

Bond indebtedness is reflected in the General Long-Term Debt Account Group and current requirements for principal and interest expenditures are accounted for the Debt Service Fund.

There are several limitations and restrictions in the bond indentures and the Sheriff is in compliance with covenants.

**NOTE 7 – PENSION PLAN**

Substantially all employees of the Concordia Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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, if employed prior to January 1, 1991, and at least \$550, if employed subsequent to December 31, 1999, 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 2.5 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 percent 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 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 by state statute.



**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 7 – PENSION PLAN-CONTINUED**

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. 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.

Members are required to contribute 8.7 percent of their annual covered salary and the Concordia Parish Sheriff's Office is required to contribute at an actuarially determined rate. The rate is 6 percent for 1999 of annual covered payroll. The Concordia Parish Sheriff's Office contributions for the year ending June 30, 1999 were \$113,569.

The Louisiana Sheriff Pension and Relief fund issues a publicly available Actuarial Valuation and required supplementary information. That information may be obtained by writing to Sheriff's Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana, 71210 or calling (318) 362-3191.

**NOTE 8 – CHANGES IN AGENCY FUND BALANCES**

A schedule of changes in agency fund balances due to taxing bodies and others is shown on page 19.

**NOTE 9 – SUMMARY OF GRANTS**

Funding from the following Federal and State grants was received during the year ended June 30, 1999:

<u>Funding Sources and Program</u>	<u>CFDA Number</u>	
Federal:		
Department of Justice-RSAT	16.593	\$ 61,779
Department of Justice-COPS	16.71	71,731
Department of Justice-Multi Jurisdictional Task Force	16.579	24,175
Department of Justice- Domestic Violence	16.588	2,858
Total		<u>\$ 160,543</u>

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

**Notes to the Financial Statements  
June 30, 1999**

**NOTE 9 – SUMMARY OF GRANTS-CONTINUED**

<b>State of Louisiana:</b>	
<b>DARE</b>	<b>\$ 43,186</b>
<b>Governor Foster Beautification</b>	<b>69,862</b>
<b>Safe and Sober</b>	<b>2,250</b>
<b>Office of Alcohol and Drug Abuse</b>	<b>48,804</b>
<b>LCLE QUD</b>	<b>279</b>
<b>Safe and Drug Free</b>	<b>8,959</b>
<b>Total</b>	<b><u>\$ 173,340</u></b>

**NOTE 10 – EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

The Sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by state statute, are paid by the Concordia Parish Police Jury and are not included in the accompanying financial statements.

**NOTE 11 – RESTRICTED ASSETS**

Certain assets are restricted for debt service. These assets consist of the following:

<b>Paying agent cash</b>	<b>\$ 264,370</b>
<b>Reserve cash</b>	<b><u>110,209</u></b>
	<b><u>\$ 374,939</u></b>

**NOTE 12 – LITIGATION**

The Sheriff's Office is involved in various litigation at June 30, 1999. It is not possible at present for the Concordia Parish Sheriff's legal counsel to predict the outcome or the range of potential loss, if any, that may result from those actions. No provision for any liability that may result has been made in the financial statements, but the lawsuits are considered to be within the Sheriff's insurance limits and therefore should not have any effect on it's financial statements. The Concordia Parish Sheriff is not aware of any claims or assessments that should be reflected in the accompanying financial statements.

**NOTE 13 – THE YEAR 2000 ISSUE**

The Year 2000 Issue is a result of shortcomings in many electronic data processing systems and other equipment that may adversely affect operations in the year 1999 and beyond if date sensitive coding is not corrected. The Sheriff is aware of the year 2000 issue and it currently assessing all of its systems.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
JUNE 30, 1999**

**FIDUCIARY FUNDS – AGENCY FUNDS**

**SHERIFF'S FUND**

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

**TAX COLLECTOR FUND**

**Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.**

**INMATE FUND**

**The inmate fund accounts for monies belonging to individual prisoners. The funds are used by prisoners to purchase personal items and any remaining balances are returned to the prisoners upon completion of their jail sentence.**

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS**

**Combining Balance Sheet  
June 30, 1999**

	<b>SHERIFF'S FUND</b>	<b>TAX COLLECTOR FUND</b>	<b>INMATE FUND</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 11,638	\$ 51,049	\$ 29,150	\$ 91,837
Fines and bonds receivable	108,141	-	-	108,141
<b>TOTAL ASSETS</b>	<u>119,779</u>	<u>51,049</u>	<u>29,150</u>	<u>199,978</u>
<b><u>LIABILITIES</u></b>				
Due to taxing bodies and others	119,779	51,049	29,150	199,978
<b>TOTAL LIABILITIES</b>	<u>\$ 119,779</u>	<u>\$ 51,049</u>	<u>\$ 29,150</u>	<u>\$ 199,978</u>

The following notes are an integral part of these financial statements.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS**

**Schedule of Changes in Balance Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 1999**

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
<b>BALANCES, BEGINNING OF YEAR</b>	<b>\$ 91,902</b>	<b>\$ 5,372</b>	<b>\$ 30,313</b>	<b>\$ 127,587</b>
<b>ADDITIONS:</b>				
Sheriff's sales	178,385	-	-	178,385
Fines and costs	270,460	-	-	270,460
Other deposits	42,438	-	-	42,438
Taxes and fees collected	-	6,085,350	-	6,085,350
Interest on investments	488	-	-	488
Other deposits	-	-	259,942	259,942
<b>Total additions</b>	<b>491,771</b>	<b>6,085,350</b>	<b>259,942</b>	<b>6,837,063</b>
<b>Total</b>	<b>583,673</b>	<b>6,090,722</b>	<b>290,255</b>	<b>6,964,650</b>
<b>REDUCTIONS:</b>				
<b>Deposits settled to:</b>				
Sheriff's General Fund	105,468	-	-	105,468
Police Jury	97,140	-	-	97,140
District attorney	23,726	-	-	23,726
Seventh Judicial District Court	13,523	-	-	13,523
Clerk of Court	24,376	-	-	24,376
Crime lab	7,520	-	-	7,520
Indigent defender board	15,584	-	-	15,584
Attorneys, litigants, appraisers, etc.	117,967	-	-	117,967
Other settlements	30,873	-	261,105	291,978
<b>Other reduction:</b>				
Refunded bonds	22,305	-	-	22,305
Restitution	5,412	-	-	5,412
Taxes, fees, etc., distributed to taxing bodies and other	-	6,039,673	-	6,039,673
<b>Total reductions</b>	<b>463,894</b>	<b>6,039,673</b>	<b>261,105</b>	<b>6,764,672</b>
<b>BALANCES, END OF YEAR</b>	<b>\$ 119,779</b>	<b>\$ 51,049</b>	<b>\$ 29,150</b>	<b>\$ 199,978</b>

The following notes are an integral part of these financial statements.

# SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA  
H. MYLES HOPKINS, CPA  
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

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

**Honorable Randy J. Maxwell  
Concordia Parish Sheriff  
Vidalia, Louisiana**

We have audited the general-purpose financial statements of Concordia Parish Sheriff, Vidalia Louisiana as of and for the year ended June 30, 1999, and have issued our report thereon dated December 27, 1999. We have conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Concordia Parish Sheriff's general purpose 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 Concordia Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Concordia Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-01.

Honorable Randy J. Maxwell  
Concordia Parish Sheriff  
Page Two

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information and use of the Concordia Parish Sheriff and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Ferriday, Louisiana  
December 27, 1999

*Switzer, Hopkins & Manger*

**CONCORDIA PARISH SHERIFF**

**Schedule of Findings and Questioned Costs and Response  
Year Ended June 30, 1999**

**Summary of Audit Results**

- 1. The auditor's report expresses an unqualified opinion of the General Purpose Financial Statements.**
- 2. One reportable condition was disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reported Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.**
- 3. No instance of noncompliance with certain laws and regulations of the Concordia Parish Sheriff were disclosed during the audit.**

**Findings – Financial Statement Audit**

**Reportable Conditions**

**99-01 Inventory of General Fixed Assets**

- Condition:** We noted that the additions to the property report does not accurately include all capital expenditures and does not always include the actual cost of the item purchased.
- Criteria:** To increase internal controls, all capital assets should be accounted for including costs, date acquired and a description of the property.
- Effect:** Because the record keeping is not completely accurate, internal controls are weakened.
- Recommendation:** The property report should include all items and their costs as recorded in the general ledger accounts labeled capital improvements.
- Management Response:** The Sheriff's response is that the office will continue to work to correct this problem.



**CONCORDIA PARISH SHERIFF**

**Summary of Schedule of Prior Audit Findings  
June 30, 1999**

**Internal Control Findings**

**98-01 Inventory of Fixed Assets  
(For fiscal year ending June 30, 1998)**

**Condition:** Inventory was not complete and the additions made to inventory during the year did not necessarily match the additions recorded in the general ledger.

**Current status:** This condition is cited for the year ended June 30, 1999 as condition 99-01.

**98-02 Audit Report Completion Date  
(For fiscal year ending June 30, 1999)**

**Condition:** The annual audit was completed after the due date of December 31, 1999.

**Current status:** The condition has been corrected and the Sheriff is in compliance for the year ended June 30, 1999.