

The Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana
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EXPENDITURES IN EXCESS OF BUDGET

The Sheriff spent \$1,593,659 during the year ended June 30, 1996 when \$1,490,000 was budgeted for the period. Any expenditures in excess of 5% of the amount budgeted is a violation of State Law.

The Sheriff spent \$1,503,594 during the year ended June 30, 1995 when \$1,400,200 was budgeted for the period. Any expenditures in excess of 5% of the amount budgeted is a violation of State Law.

We considered these instance of noncompliance in forming our opinion on whether the Sheriff's general purpose financial statements as of June 30, 1996, and for the two years then ended, are presented fairly, in all material respects, in conformity with generally accepted accounting principles. This report does not affect our report dated December 6, 1996, on those financial statements.

Except as described previously, the results of our tests of compliance indicate that, with respect to the items tested, the Concordia Parish Sheriff complied, in all material respects, with the provisions referred to in the second paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Sheriff had not complied, in all material respects, with those provisions.

Our comments on compliance with laws and regulations are intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Ferriday, Louisiana
December 6, 1996

Switzer, Hopkins & Manger

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON
AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Concordia Parish Sheriff, Vidalia, Louisiana, as of June 30, 1996 and for the years ended June 30, 1996 and 1995 and have issued our report thereon dated December 6, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and OMB Circular A-128 require that we 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 Concordia Parish Sheriff is the responsibility of the Concordia Parish Sheriff's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Concordia Parish Clerk of Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance are failures to follow requirements or violations of prohibitions contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of the tests of compliance disclosed the following material instances of noncompliance, the effects of which have been corrected in the Sheriff's financial statements.

The Honorable Randy J. Maxwell
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Vidalia, Louisiana
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we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

FINDING AND RECOMMENDATION

Salaries recorded on the general ledger could not be reconciled to the Form 941's filed with the Internal Revenue Service. We recommend quarterly reconciliations between salary expense per the general ledger and the Forms 941.

A material weakness is a reportable 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 or 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition listed above is not a material weakness.

This report is intended for the information of the management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Ferriday, Louisiana
December 6, 1996

Surveys, Hopkins & Mangos

SWITZER, HOPKINS & MANGE

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Concordia Parish Sheriff, Vidalia, Louisiana as of June 30, 1996, and for the years ended June 30, 1996 and 1995 and have issued our report thereon dated December 6, 1996.

We have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards and OMB Circular A-128 require that we 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 Concordia Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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 system of internal accounting control, 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.

In planning and performing our audit of the general purpose financial statements of the Concordia Parish Sheriff for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure,

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, 1995

	<u>SHERIFF'S</u>	<u>TAX COLLECTOR</u>	<u>TOTAL</u>
BALANCES AT BEGINNING OF YEAR	\$ <u>211,005</u>	\$ <u>40,162</u>	\$ <u>251,167</u>
ADDITIONS			
Deposits:			
Sheriff's sales	222,448	-	222,448
Fines and costs	281,687	-	281,687
Other deposits	40,416	-	40,416
Taxes, fees, etc., paid to tax collector	-	4,268,803	4,258,803
Interest on investments	2,400	-	2,400
Total additions	<u>546,951</u>	<u>4,268,803</u>	<u>4,815,754</u>
Total available	<u>757,956</u>	<u>4,308,965</u>	<u>5,066,921</u>
REDUCTIONS			
Taxes, fees, etc., distributed to taxing bodies and others	-	4,253,792	4,253,792
Fines uncollectable	117,021	-	117,021
Deposits settled to:			
Sheriff's General Fund	72,259	-	72,259
Clerk of Court	25,626	-	25,626
Attorneys, litigants, etc.	204,043	-	204,043
Other settlements	175,223	-	175,223
Total reductions	<u>594,172</u>	<u>4,253,792</u>	<u>4,847,964</u>
BALANCES AT END OF YEAR	\$ <u>163,784</u>	\$ <u>55,173</u>	\$ <u>218,957</u>

The accompanying notes are an integral part of this statement.

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, 1996

	<u>SHERIFF'S</u>	<u>TAX COLLECTOR</u>	<u>TOTAL</u>
BALANCES AT BEGINNING OF YEAR	\$ <u>163,784</u>	\$ <u>55,173</u>	\$ <u>218,957</u>
ADDITIONS			
Deposits:			
Sheriff's sales	173,018	-	173,018
Fines and costs	210,223	-	210,223
Other deposits	30,704	-	30,704
Taxes, fees, etc., paid to tax collector	-	4,278,840	4,278,840
Interest on investments	1,798	-	1,798
Total additions	<u>415,743</u>	<u>4,278,840</u>	<u>4,694,583</u>
Total	<u>579,527</u>	<u>4,334,013</u>	<u>4,913,540</u>
REDUCTIONS			
Taxes, fees, etc., distributed to taxing bodies and others	-	4,290,396	4,290,396
Deposits settled to:			
Sheriff's General Fund	71,973	-	71,973
Clerk of court	27,680	-	27,680
Attorneys, litigants, etc.	99,946	-	99,946
Other settlements	223,454	-	223,454
Total reductions	<u>423,053</u>	<u>4,290,396</u>	<u>4,713,449</u>
BALANCES AT END OF YEAR	\$ <u>156,474</u>	\$ <u>43,617</u>	\$ <u>200,091</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH SHERIFF
 VIDALIA, LOUISIANA
 FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet
 June 30, 1996

	<u>SHERIFF'S</u>	<u>TAX COLLECTOR</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 71,940	\$ 43,617	\$ 115,557
Fines and bonds receivable	84,534	-	84,534
TOTAL ASSETS	<u>156,474</u>	<u>43,617</u>	<u>200,091</u>
<u>LIABILITIES</u>			
Due to taxing bodies and others	<u>156,474</u>	<u>43,617</u>	<u>200,091</u>
TOTAL LIABILITIES	<u>\$ 156,474</u>	<u>\$ 43,617</u>	<u>\$ 200,091</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended June 30, 1996

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.

CONCORDIA PARISH SHERIFF
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

8. EXPENDITURES - ACTUAL AND BUDGET

The general fund's actual expenditures exceeded budgeted expenditures for the year ended June 30, 1996 and June 30, 1995 in excess of 5%. The following is a summary of the budget variances for each year.

June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Revenues	\$ 1,494,000	\$ 1,588,594	\$ 94,594
Expenditures	1,490,000	1,593,659	(103,659)

June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
Revenues	\$ 1,401,260	\$ 1,644,788	\$ 243,528
Expenditures	1,400,200	1,503,594	(103,394)

9. 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.

10. CONSTRUCTION COMMITMENTS AND FINANCING

The Concordia Parish Sheriff's Office has contracted to build the Concordia Parish Detention Center. The total cost of the project is expected to be \$4,300,000. A grant for \$1,435,000 has been obtained from the State of Louisiana and the remainder of the funding will be provided by certificates in indebtedness issued by financial institutions. The Department of Corrections has guaranteed 40% occupancy at a rate of \$21 per day for the ten years. These funds will be used to repay the certificates of indebtedness.

CONCORDIA PARISH SHERIFF
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

6. PENSION PLAN - CONTINUED

and 3 per cent for each year if total service is at least 20 years. 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 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.

Contributions to the System include one-half of one per cent 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% for 1996 and 7% for 1995 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% for 1996 and 5% for 1995 of annual covered payroll. The Concordia Parish Sheriff's Office contributions for the years ending June 30, 1996 and 1995 is \$42,947 and \$30,746, respectively.

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.

7. CHANGES IN AGENCY FUND BALANCES

A schedule of changes in agency fund balances due to taxing bodies and others is shown on page 22.

CONCORDIA PARISH SHERIFF
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1994	Additions	Deletions	Balance June 30, 1995
Vehicles	\$ 170,807	\$ 84,862	\$ -	\$ 255,669
Office furniture and equipment	24,230	52,528	-	76,758
Law enforcement weapons and equipment	<u>121,979</u>	<u>11,241</u>	<u>-</u>	<u>133,220</u>
Total	<u>\$ 317,016</u>	<u>\$ 148,631</u>	<u>\$ -</u>	<u>\$ 465,647</u>

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Vehicles	\$ 255,669	\$ 69,160	\$ 62,509	\$ 262,320
Office furniture and equipment	76,758	19,229	9,690	86,297
Law enforcement: weapons and equipment	<u>133,220</u>	<u>25,624</u>	<u>32,817</u>	<u>126,027</u>
Total	<u>\$ 465,647</u>	<u>\$ 114,013</u>	<u>\$ 105,016</u>	<u>\$ 474,644</u>

6. PENSION PLAN

Substantially all employees of the Concordia Parish Sheriff's office are members of the Louisiana Sheriffs 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, 1990, 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 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,

CONCORDIA PARISH SHERIFF
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1995

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 of June 30, 1996, consists of commodities received from the United States Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 10.550). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the consumption method using the first-in, first-out (FIFO) cost flow assumption.

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 10 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
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

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 and are recognized when received.

E. BUDGET PRACTICES

The proposed budget for the year ended June 30, 1996, was completed and made available for public inspection at the Sheriff's office on June 5, 1995. 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 on June 19, 1995. 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.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

The Sheriff did not prepare and adopt a budget for the Special Revenue Juvenile Fund. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

CONCORDIA PARISH SHERIFF
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

Special Revenue Juvenile Fund

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

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:

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.

CONCORDIA PARISH SHERIFF
Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

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 two categories: governmental and fiduciary (agency funds). These funds are described as follows:

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.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA

Notes to the Financial Statements
As of and for the Two Years Ended June 30, 1996

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 officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, 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.

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

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity for financial reporting purposes. In conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as

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, 1995

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$ 837,000	\$ 859,676	\$ 22,676
Video poker taxes	-	7,501	7,501
Licenses and permits-commission on sportsmen's licenses	15,000	26,280	11,280
Intergovernmental revenues	200,960	209,767	8,807
Fees, charges, and commissions for services	76,300	78,372	2,072
Feeding and keeping prisoners	250,000	259,147	9,147
Fines and forfeitures	22,000	16,995	(5,005)
Reimbursements-911 system	-	25,493	25,493
Use of money and property - interest earnings	-	41,759	41,759
Other	-	119,798	119,798
Total revenues	<u>1,401,260</u>	<u>1,644,788</u>	<u>243,528</u>
EXPENDITURES			
Public safety:			
Personal services and related benefits	832,200	875,414	(43,214)
Operating services	170,500	310,165	(139,665)
Materials and supplies	200,000	141,473	58,527
Travel and other charges	27,500	22,825	4,675
Debt service	70,000	5,086	64,914
Capital outlay	100,000	148,631	(48,631)
Total expenditures	<u>1,400,200</u>	<u>1,503,594</u>	<u>(103,394)</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,060	141,194	140,134
OTHER FINANCING SOURCES			
Transfers - other funds	-	1,610	1,610
Sale of assets	-	8,590	8,590
Total other financing sources	<u>-</u>	<u>10,200</u>	<u>10,200</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,060	151,394	150,334
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	<u>534,665</u>	<u>534,665</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 535,725</u>	<u>\$ 686,059</u>	<u>\$ 150,334</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 859,676	\$ -	\$ 859,676
Video poker taxes	7,501	-	7,501
Licenses and permits - commissions on sportsmen's licenses	26,280	-	26,280
Intergovernmental revenues	209,767	-	209,767
Fees, charges, and commissions for services	78,372	-	78,372
Feeding and keeping prisoners	259,147	-	259,147
Fines and forfeitures	16,995	-	16,995
Reimbursements - all systems	25,493	-	25,493
Use of money and property - interest earnings	41,759	61	41,820
Other	119,798	-	119,798
Total revenues	<u>1,644,788</u>	<u>61</u>	<u>1,644,849</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	875,414	5,477	880,891
Operating services	310,165	-	310,165
Materials and supplies	141,473	-	141,473
Travel and other charges	22,825	-	22,825
Debt service - interest expense	5,086	-	5,086
Capital outlay	148,631	-	148,631
Total expenditures	<u>1,503,594</u>	<u>5,477</u>	<u>1,509,071</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	141,194	(5,416)	135,778
OTHER FINANCING SOURCES			
Transfers - Other funds (out)	1,610	(1,610)	-
Sale of assets	8,590	-	8,590
Total other financing sources	<u>10,200</u>	<u>(1,610)</u>	<u>8,590</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	151,394	(7,026)	144,368
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>534,665</u>	<u>7,945</u>	<u>542,610</u>
FUND BALANCES AT END OF YEAR	<u>\$ 686,059</u>	<u>\$ 919</u>	<u>\$ 686,978</u>

The accompanying notes are an integral part of this statement.

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, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 855,000	\$ 878,786	\$ 23,786
Video poker taxes	7,000	8,161	1,161
Licenses and permits-commission on sportsmen's licenses	15,000	21,894	6,894
Intergovernmental revenues	280,000	285,927	5,927
Fees, charges, and commissions for services	35,000	38,881	3,881
Feeding and keeping prisoners	200,000	190,130	(9,870)
Fines and forfeitures	25,000	33,497	8,497
Reimbursements-911 system	20,000	22,548	2,548
Use of money and property - interest earnings	27,000	35,331	8,331
Other	30,000	73,439	43,439
Total revenues	<u>1,494,000</u>	<u>1,588,594</u>	<u>94,594</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	987,200	1,022,487	(35,287)
Operating services	378,800	401,219	(22,419)
Materials and supplies	41,000	41,150	(150)
Travel and other charges	11,500	11,327	173
Debt service	3,500	3,463	37
Capital outlay	68,000	114,013	(46,013)
Total expenditures	<u>1,490,000</u>	<u>1,593,659</u>	<u>(103,659)</u>
EXCESS OF REVENUES OVER EXPENDITURES	4,000	(5,065)	(9,065)
OTHER FINANCING SOURCES			
Sale of assets	<u>6,000</u>	<u>6,644</u>	<u>644</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	10,000	1,579	8,421
FUND BALANCE AT BEGINNING OF YEAR	<u>686,059</u>	<u>686,059</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 696,059</u>	<u>\$ 687,638</u>	<u>\$ 8,421</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1996

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 878,786	\$ -	\$ 878,786
Video poker taxes	8,161	-	8,161
Licenses and permits - commissions on sportsmen's licenses	21,894	-	21,894
Intergovernmental revenues	285,927	6,132	292,059
Fees, charges, and commissions for services	38,881	-	38,881
Feeding and keeping prisoners	190,130	-	190,130
Fines and forfeitures	33,497	-	33,497
Reimbursements - all systems	22,548	-	22,548
Use of money and property - interest income	35,331	10	35,341
Other	73,439	-	73,439
Total revenues	<u>1,588,594</u>	<u>6,142</u>	<u>1,594,736</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	1,022,487	4,692	1,027,179
Operating services	401,219	-	401,219
Materials and supplies	41,150	-	41,150
Travel and other charges	11,327	73	11,400
Debt service - interest expense	3,463	-	3,463
Capital outlay	114,013	-	114,013
Total expenditures	<u>1,593,659</u>	<u>4,765</u>	<u>1,598,424</u>
EXCESS OF REVENUES OVER EXPENDITURES	(5,065)	1,377	(3,688)
OTHER FINANCING SOURCES			
Sale of assets	<u>6,644</u>	<u>-</u>	<u>6,644</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,579	1,377	2,956
FUND BALANCES AT BEGINNING OF YEAR			
	<u>686,059</u>	<u>919</u>	<u>686,978</u>
FUND BALANCES AT END OF YEAR	<u>\$ 687,638</u>	<u>\$ 2,296</u>	<u>\$ 689,934</u>

The accompanying notes are an integral part of this statement.

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

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUNDS		FIDUCIARY FUNDS- AGENCY FUNDS	ACCOUNT GROUP- GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUND			
ASSETS					
Cash and cash equivalents	\$ 665,431	\$ 2,296	\$ 115,557	\$ -	\$ 783,284
Receivables	41,993	-	84,534	-	126,527
Commodities inventory	749	-	-	-	749
Security deposit	155	-	-	-	155
Land, buildings, and equipment	-	-	-	474,644	474,644
	<u>708,328</u>	<u>2,296</u>	<u>200,091</u>	<u>474,644</u>	<u>1,385,359</u>
TOTAL ASSETS					
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accrued compensated absences	20,690	-	-	-	20,690
Due to taxing bodies and others	-	-	200,091	-	200,091
Total Liabilities	<u>20,690</u>	<u>-</u>	<u>200,091</u>	<u>-</u>	<u>220,781</u>
Equity and Other Credits:					
Investment in general fixed assets	-	-	-	474,644	474,644
Fund balance-unreserved - undesignated	687,638	2,296	-	-	689,934
Total Equity and Other Credits	<u>687,638</u>	<u>2,296</u>	<u>-</u>	<u>474,644</u>	<u>1,164,578</u>
	<u>687,638</u>	<u>2,296</u>	<u>-</u>	<u>474,644</u>	<u>1,164,578</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 708,328</u>	<u>\$ 2,296</u>	<u>\$ 200,091</u>	<u>\$ 474,644</u>	<u>\$ 1,385,359</u>

The accompanying notes are an integral part of this statement.

Honorable Randy J. Maxwell
Concordia Parish Sheriff
Vidalia, Louisiana
Page Two

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

Ferriday, Louisiana
December 6, 1996

Switzer, Hopkins & Monge

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN I. MANGE, CPA
ROXANNE B. JAMES, CPA
JOHN M. JONES, CPA 1921 - 1983

INDEPENDENT AUDITORS' 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 June 30, 1996, and for the years ended June 30, 1996 and 1995, 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 generally accepted governmental standards contained in the Government Auditing Standards-Standards for Audits of Governmental Organizations, Programs, Activities, and Functions, 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, 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 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, 1996, and the results of its operations for the years ended June 30, 1996 and 1995 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued reports dated December 6, 1996 on our consideration of the Sheriff's internal control structure and on its compliance with laws and regulations.

CONCORDIA PARISH SHERIFF
Vidalia, Louisiana

General Purpose Financial Statements and
Independent Auditors' Reports
As of June 30, 1996
and for the Two Years then Ended
With Supplemental Information Schedules

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CONCORDIA PARISH SHERIFF
VIDALIA, LOUISIANA

General Purpose Financial Statements and
Independent Auditors' Reports
As of June 30, 1996
and for the Two Years then Ended
With Supplemental Informations 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 MAR 26 1997

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