

**RICHLAND PARISH SHERIFF
Rayville, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2000
With Supplemental Information Schedules**

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

Release Date 11-15-00

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CERTIFIED PUBLIC ACCOUNTANT

RICHLAND PARISH SHERIFF
Rayville, Louisiana

General Purpose Financial Statements
As of and for the Year Ended June 30, 2000
With Supplemental Information Schedules

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Independent Auditor's Report

RICHLAND PARISH SHERIFF
Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Sheriff, a component unit of the Richland Parish Police Jury, as of June 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Richland Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Richland Parish Sheriff as of June 30, 2000, 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 Richland Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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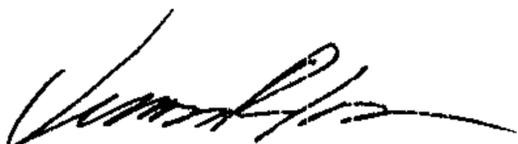
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ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

RICHLAND PARISH SHERIFF
Bastrop, Louisiana
Independent Auditor's Report,
June 30, 2000

In accordance with *Government Auditing Standards*, I have also issued a report dated October 26, 2000, on my consideration of the Richland Parish Sheriff's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

A handwritten signature in black ink, appearing to be 'V. Smith', written in a cursive style.

West Monroe, Louisiana
October 26, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

RICHLAND PARISH SHERIFF
Rayville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2000

	DETENTION		FIDUCIARY FUND-TYPE - AGENCY FUNDS	...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
	GOVERNMENTAL FUND TYPE - GENERAL FUND	CENTER SPECIAL REVENUE FUND		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS						
Cash	\$98,900	\$52,889	\$669,406			\$821,195
Receivables	164,660	455,198				619,858
Due from other funds	39,602	2,726				42,328
Inventory		20,051				20,051
Office furnishings and equipment				\$851,731		851,731
Amount to be provided for retirement of general long-term debt					\$673,218	673,218
TOTAL ASSETS	<u>\$303,162</u>	<u>\$530,864</u>	<u>\$669,406</u>	<u>\$851,731</u>	<u>\$673,218</u>	<u>\$3,028,381</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$142,830	\$268,965				\$411,795
Salaries payable	50,471	75,877				126,348
Due to other funds		38,000	\$4,328			42,328
Payroll deductions payable	5,466					5,466
Deferred income	766					766
Bank loan payable				\$310,776		310,776
Due to taxing bodies and others			665,078			665,078
Leases payable				44,034		44,034
Compensated absences payable				318,408		318,408
Total Liabilities	<u>199,533</u>	<u>382,842</u>	<u>669,406</u>	<u>NONE</u>	<u>673,218</u>	<u>1,924,999</u>

Fund Equity:					
Investment in general fixed assets				851,731	851,731
Reserve for inventory		20,051			20,051
Fund balance - unreserved - undesignated	103,629	127,971			231,600
Total Fund Equity	<u>103,629</u>	<u>148,022</u>	<u>NONE</u>	<u>851,731</u>	<u>1,103,382</u>
TOTAL LIABILITIES					
AND FUND EQUITY	<u>\$303,162</u>	<u>\$530,864</u>	<u>\$669,406</u>	<u>\$851,731</u>	<u>\$3,028,381</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, 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, 2000

GENERAL FUND.....			DETENTION CENTERSPECIAL REVENUE FUND....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem	\$378,000	\$388,398	\$10,398			
Sales and use	775,000	802,207	27,207			
Intergovernmental revenues:						
Federal grants - federal revenue		8,544	8,544			
State grants:						
State revenue sharing (net)	62,000	62,199	199			
Feeding and keeping prisoners				\$4,887,000	\$4,894,937	\$7,937
State supplemental pay	155,000	162,952	7,952			
Other state grants	13,500	38,813	25,313			
Local grant	7,200	26,407	19,207		7,000	7,000
Fees, charges, and commissions for services:						
Commissions on licenses and taxes	55,000	60,468	5,468			
Bond forfeitures	5,800	33,081	27,281			
Civil and criminal fees	166,000	173,408	7,408			
Court attendance	1,600	2,980	1,380			
Feeding and keeping of prisoners				615,000	635,054	20,054
Tax notices, etc.	2,100	7,279	5,179			
Other	8,500	11,093	2,593			
Use of money and property	2,700	3,431	731	42,400	101,272	58,872
Miscellaneous	14,600	27,448	12,848		217	217
Total revenues	<u>1,647,000</u>	<u>1,808,708</u>	<u>161,708</u>	<u>5,544,400</u>	<u>5,638,480</u>	<u>94,080</u>
EXPENDITURES						
Public safety:						
Current:						
Personal services and benefits	1,340,000	1,389,625	(49,625)	2,300,000	2,380,766	(80,766)
Operating services	270,000	268,145	1,855	2,000,000	1,877,988	122,012
Materials and supplies	200,000	215,890	(15,890)	960,000	1,018,473	(58,473)
Travel and other charges	42,000	45,639	(3,639)	42,000	40,123	1,877
Debt service		8,306	(8,306)	145,000	195,048	(50,048)
Capital outlay	110,000	108,671	1,329	65,000	61,176	3,824
Total expenditures	<u>1,962,000</u>	<u>2,036,276</u>	<u>(74,276)</u>	<u>5,512,000</u>	<u>5,573,574</u>	<u>(61,574)</u>
EXCESS (Deficiency) OF REVEN- UES OVER EXPENDITURES	<u>(315,000)</u>	<u>(227,568)</u>	<u>87,432</u>	<u>32,400</u>	<u>64,906</u>	<u>32,506</u>

(Continued)

RICHLAND PARISH SHERIFF
Rayville, 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

GENERAL FUND.....			DETENTION CENTERSPECIAL REVENUE FUND....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES						
Proceeds from sale of fixed assets					\$400	\$400
Compensation from loss/damage	\$4,600	\$4,643	\$43			
Transfer in	40,000	27,149	(12,851)			
Transfer out				(\$40,000)	(27,149)	12,851
Total other financing sources	<u>44,600</u>	<u>31,792</u>	<u>(12,808)</u>	<u>(40,000)</u>	<u>(26,749)</u>	<u>13,251</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>(270,400)</u>	<u>(195,776)</u>	<u>74,624</u>	<u>(7,600)</u>	<u>38,157</u>	<u>45,757</u>
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>299,405</u>	<u>299,405</u>		<u>89,814</u>	<u>89,814</u>	
FUND BALANCES AT END OF YEAR	<u>\$29,005</u>	<u>\$103,629</u>	<u>\$74,624</u>	<u>\$82,214</u>	<u>\$127,971</u>	<u>\$45,757</u>

(Concluded)

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2000

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. 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 Richland Parish Police Jury is the financial reporting entity for Richland 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 Richland 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:

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

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

- 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 Richland Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

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

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

RICHLAND PARISH SHERIFF
Rayville, 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 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary sources of revenue are an ad valorem tax and a sales tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Funds

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

Fiduciary Funds - Agency Fund Type

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made 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.

C. FIXED ASSETS AND LONG-TERM DEBT

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 25 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 75 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets.

Long-term debt, such as bank loans payable, lease purchase payables, and compensated absences payable, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

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 fund type. 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 recognizing and reporting 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 47:1993 requires that the tax roll be

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

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.

Sales taxes are recognized in the month received by the sheriff's collection agent, the Richland Parish Sales Tax Commission.

Intergovernmental revenues and 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, sales taxes, 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 of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds which are expected to be repaid, sales of fixed assets, compensation from loss/damage, increases in capital leases, and proceeds from long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events have occurred.

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 Richland Parish Sheriff's office during the month of June for

RICHLAND PARISH SHERIFF
 Rayville, Louisiana
 Notes to the Financial Statements

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 expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

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

F. CASH

Under state law, the sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2000, the sheriff has cash (book balances) totaling \$821,195, as follows:

Demand deposits	\$818,445
Petty Cash	<u>2,750</u>
Total	<u><u>\$821,195</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at June 30, 2000, are secured as follows:

Bank Balances	<u>\$874,544</u>
Federal deposit insurance	\$376,892
Pledged securities (uncollateralized)	<u>1,827,614</u>
Total	<u><u>\$2,204,506</u></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 3) under the provisions of GASB Codification C20.106; however, Louisiana

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

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 bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. SALES TAX

On October 7, 1989, approved a one-half of one per cent ($\frac{1}{2}\%$) sales tax dedicated to providing additional funding for the law enforcement district. The tax was renewed in January 2000, and remains in effect for ten years. The Richland Parish Sales Tax Commission serves as collection agent for the tax. For this service, the sheriff's office pays the cost of establishing, operating, maintaining and administering the commission on a pro-rata basis with other tax recipient bodies in the parish.

H. VACATION AND SICK LEAVE

Employees hired prior to January 1, 1997, except field deputies and radio operators, are granted two weeks of vacation leave each year. Field deputies and radio operators are granted three weeks of vacation leave each year. Accumulated leave cannot be carried forward to succeeding years. Employees hired after January 1, 1997, earn two weeks of vacation time each year, credited to their account on a monthly basis. These employees may carry forward a maximum of two weeks vacation time into the following year.

Employees earn one day of sick leave for each month of service. Employees are allowed to accumulate up to 240 hours of sick leave, which can be carried forward to succeeding years. Employees hired prior to January 1, 1997, are allowed to bring forward all leave accrued prior to that date. However, no additional sick leave will be credited to the employee until his or her balance is less than 240 hours.

**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.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

J. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to general liability; torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle risk of loss, the sheriff maintains commercial insurance covering; automobile liability; general liability; property damage; errors and omissions; and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

2. RECEIVABLES

The receivables of \$619,858 at June 30, 2000, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Total</u>
Taxes:			
Ad valorem	\$8,332		\$8,332
Sales and use	82,062		82,062
Intergovernmental revenues:			
Federal grant	19,079		19,079
State supplemental pay	16,968		16,968
Other state grants	13,789	\$395,600	409,389
Local grants	611		611
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	5,218		5,218
Civil and criminal fees	12,448		12,448
Court attendance	3,140		3,140
Feeding and keeping prisoners		50,771	50,771
Use of money and property	102	1,338	1,440
Miscellaneous	2,911	7,489	10,400
Total	\$164,660	\$455,198	\$619,858

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2000, follows:

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

	Beginning Balance	Additions	Deletions	Ending Balance
General Fund:				
Furniture and equipment	\$337,223	\$13,992	(\$178,530)	\$172,685
Vehicles	342,961	94,679	(49,796)	387,844
Sub-total General Fund	<u>680,184</u>	<u>108,671</u>	<u>(228,326)</u>	<u>560,529</u>
Detention Center:				
Furniture and equipment	192,346	61,176	(33,544)	219,978
Vehicles	71,224	NONE	NONE	71,224
Sub-total Detention Center	<u>263,570</u>	<u>61,176</u>	<u>(33,544)</u>	<u>291,202</u>
Total	<u>\$943,754</u>	<u>\$169,847</u>	<u>(\$261,870)</u>	<u>\$851,731</u>

The balance at July 1, 1999 has been adjusted to reflect additions not recorded in prior years.

4. PENSION PLAN

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

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 4, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 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 3.33 percent of their final-average salary for each year of credited service. 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 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 Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Richland Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 percent (6.0 percent after June 30, 2000) 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 Richland 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 Richland Parish Sheriff's contributions to the System for the years ended June 30, 2000, 1999, and 1998 were \$142,602, \$116,476, and \$72,844, respectively, equal to the required contributions for each year.

5. POST RETIREMENT BENEFITS

The Richland Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the sheriff. Three retirees are eligible for the post-retirement benefits and all participate. 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 were \$398,902 for the year ended June 30, 2000. Of these amounts, \$7,176 were for retiree benefits.

6. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2000, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund		\$39,602
Detention Center Special Revenue Fund	\$38,000	2,726
Detention Center Inmate Fund	2,726	
Agency Funds:		
Criminal Fund	1,201	
Tax Collector Fund	401	
Total	<u>\$42,328</u>	<u>\$42,328</u>

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

7. CAPITAL LEASES

The sheriff records items under capital leases as an asset and an obligation in the accompanying financial statements. At June 30, 2000, the sheriff has eight capital leases in effect for office equipment. The leases had an original recorded amount of \$112,729. Lease obligations are retired from the General Fund and Detention Center Special Revenue Fund. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of June 30, 2000:

<u>Year</u>	
2001	\$23,599
2002	16,455
2003	8,361
Total minimum lease payments	<u>48,415</u>
Less amount representing interest	<u>(4,381)</u>
Present value of net minimum lease payments	<u><u>\$44,034</u></u>

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 2000:

	<u>Capital Leases</u>	<u>Bank Loan</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at July 1, 1999	\$74,000	\$458,554	\$265,993	\$798,547
Additions	NONE	NONE	259,966	259,966
Deductions	(29,966)	(147,778)	(198,531)	(376,275)
Adjustment			(9,020)	(9,020)
Long-term obligations at June 30, 2000	<u><u>\$44,034</u></u>	<u><u>\$310,776</u></u>	<u><u>\$318,408</u></u>	<u><u>\$673,218</u></u>

Adjustment to compensated absences balance at June 30, 2000, was made to reflect differences due to changes in beginning and ending pay rates.

9. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others follows:

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements

	Tax Collector Fund	Criminal Fund	Sheriff's Civil Fund	Inmate Fund	Total
Balance, July 1, 1999	\$498,423	\$42,096	\$5,241	\$50,584	\$596,344
Additions	4,288,599	525,790	766,682	731,595	6,312,666
Reductions	<u>(4,208,956)</u>	<u>(518,236)</u>	<u>(763,203)</u>	<u>(753,537)</u>	<u>(6,243,932)</u>
Balance June 30, 2000	<u>\$578,066</u>	<u>\$49,650</u>	<u>\$8,720</u>	<u>\$28,642</u>	<u>\$665,078</u>

10. LEASE COMMITMENTS

At June 30, 2000, the entity was obligated under two operating leases, as follows:

A. The entity leases the Richland Parish Detention Center women's facility from Bayou Correctional Corporation, Inc. The lease is for a period of 20 years expiring July, 2018. Lease payments are 25% of the gross monthly payments received by the Sheriff for the care of prisoners who are incarcerated in the detention center.

B. The entity leases the Richland Parish Detention Center men's facility from R.D.C., Inc. The lease is for a period of twenty years expiring on October, 2017. Lease payments are 25% of the gross monthly payments received by the Sheriff for the care of prisoners who are incarcerated in the detention center.

11. LITIGATION AND CLAIMS

At June 30, 2000, the Richland 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.

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

The Richland 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 Richland Parish Police Jury.

RICHLAND PARISH SHERIFF
 Rayville, Louisiana
 Notes to the Financial Statements

13. FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS THROUGH GRANTORS NUMBER	YEAR ENDED June 30, 2000
Federal Emergency Management Agency - Passed through Louisiana Department of Military Affairs - Emergency Management	83.544	NONE	\$2,217
UNITED STATES DEPARTMENT OF JUSTICE Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Local Law Enforcement Block Grant	16.592	Z98-2-004	<u>6,327</u>
Total Federal Financial Assistance			<u><u>\$8,544</u></u>

SUPPLEMENTAL INFORMATION SCHEDULES

RICHLAND PARISH SHERIFF
Rayville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2000

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.

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.

SHERIFF'S CIVIL FUND

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

INMATE FUND

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

RICHLAND PARISH SHERIFF
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2000

	TAX COLLECTOR FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	INMATE FUND	TOTAL
ASSETS					
Cash	<u>\$578,467</u>	<u>\$50,851</u>	<u>\$8,720</u>	<u>\$31,368</u>	<u>\$669,406</u>
LIABILITIES					
Due to General fund	\$401	\$1,201		\$2,726	\$4,328
Due to taxing bodies and others	<u>578,066</u>	<u>49,650</u>	<u>\$8,720</u>	<u>28,642</u>	<u>665,078</u>
TOTAL LIABILITIES	<u>\$578,467</u>	<u>\$50,851</u>	<u>\$8,720</u>	<u>\$31,368</u>	<u>\$669,406</u>

RICHLAND PARISH SHERIFF
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2000

	TAX COLLECTOR FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	INMATE FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>\$498,423</u>	<u>\$42,096</u>	<u>\$5,241</u>	<u>\$50,584</u>	<u>\$545,760</u>
ADDITIONS					
Deposits - sheriff's sales, etc.			766,682		766,682
Fines, forfeitures, bonds, etc.		525,790			525,790
Ad valorem taxes:					
Current year	3,589,556				3,589,556
Prior year	589				589
State Revenue Sharing	455,642				455,642
Sportsmen licenses	52,191				52,191
Parish licenses	51,748				51,748
Protested taxes held in escrow	51,272				51,272
Interest on:					
NOW accounts	5,381				5,381
Delinquent taxes	6,620				6,620
Protested taxes held in escrow	8,718				8,718
Redemptions	40,638				40,638
Tax notices, etc.	19,375				19,375
Inmate deposits				731,595	731,595
In lieu of taxes	6,869				6,869
Total additions	<u>4,288,599</u>	<u>525,790</u>	<u>766,682</u>	<u>731,595</u>	<u>6,312,666</u>
Total	<u>4,787,022</u>	<u>567,886</u>	<u>771,923</u>	<u>782,179</u>	<u>6,909,010</u>
REDUCTIONS					
Deposits settled to:					
Richland Parish:					
Sheriff's General Fund	484,296	70,269	147,659		581,781
Assessor	338,040				338,040
Clerk of Court	5,466	16,676	413,559		435,701
Police jury	747,430	172,536			919,966
School board	1,610,814				1,610,814
Hospital	274,221				274,221
District attorney		77,425			77,425
Fire Districts	125,299				96,542

(Continued)

RICHLAND PARISH SHERIFF
 Rayville, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS
 Combining Schedule of Changes in Balances
 Due to Taxing Bodies and Others, 2000

	TAX COLLECTOR FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	INMATE FUND	TOTAL
Richardson Medical Center	\$260,634				\$260,634
Municipalities		\$10,265			10,265
Indigent Defender Board		53,424			53,424
District judge - Division B		30,000			30,000
North Louisiana Crime Lab		23,002			23,002
Louisiana Commission on Law Enforcement		6,969			6,969
Judicial Expense Fund		21,361			21,361
La Dept. of Wildlife & Fisheries	53,500	3,583			57,083
Louisiana Forestry Commission	3,270				3,270
Tensas Basin Levee Board	180,232				180,232
Louisiana Tax Commission	1,633				1,633
Pension funds	109,932				109,932
Litigants			\$65		65
Attorneys, appraisers, etc.			97,416		97,416
Detention Center special revenue fund				\$72,211	72,211
Commissary				387,171	387,171
Refunds to inmates				207,029	207,029
Other settlements	14,189	32,726	104,504	87,126	238,545
Total reductions	<u>4,208,956</u>	<u>518,236</u>	<u>763,203</u>	<u>753,537</u>	<u>6,243,932</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR	<u>\$578,066</u>	<u>\$49,650</u>	<u>\$8,720</u>	<u>\$28,642</u>	<u>\$665,078</u>

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

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



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

RICHLAND PARISH SHERIFF

Rayville, Louisiana

I have audited the general purpose financial statements of the Richland Parish Sheriff, a component unit of the Richland Parish Police Jury, as of and for the year ended June 30, 2000 and have issued my report thereon dated October 26, 2000, I conducted my 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 the Richland Parish Sheriff's financial statements are free of material misstatement, I 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 amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Richland Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that I consider to be material weaknesses.

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PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2000

This report is intended solely for the information and use of the Richland Parish Sheriff, management of the sheriff's office, and interested state agencies and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
October 26, 2000

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Richland Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Richland Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2000

There were no audit findings reported in the audit for the year ended June 30, 1999.