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CONCORDIA PARISH SHERIFF  
VENUE, LOUISIANA

General Purpose Financial Statements and  
Independent Auditors' Reports  
As of June 30, 1988  
and for the Two Years Then Ended  
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 auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor (or, where appropriate, at the office of the parish clerk of court.

Release Date: September 1, 1988

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CONCORDIA PARISH SHERIFF  
Vidalia, Louisiana

General Purpose Financial Statements and  
Independent Auditors' Reports  
As of June 30, 1998  
and For the Two Years Then Ended  
With Supplemental Information Schedules

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## INDEPENDENT AUDITORS' REPORT

Honorable Hardy 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, 1998, and for the years ended June 30, 1996 and 1997, 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, 1998, and the results of its operations for the years ended June 30, 1996 and 1997 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued reports dated January 7, 1999 on our consideration of the Sheriff's internal control structure and on its compliance with laws and regulations.

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

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular 8-113, Audits of States, Local Governments, and Non-Profit Organizations, and is 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  
January 7, 1998

*Schwartz, Hopkins & Mayo*

COASTAL PALM BEACH RESORT  
 FROM THE YEAR END  
 ALL THE YEAR END BALANCE SHEET

COMPARISON PERIOD FROM 1964 TO 1965

	ASSETS				LIABILITIES		TOTAL
	CASH	RECEIVABLES	PROPERTY	INVESTMENT	DEBT	EQUITY	
ASSETS							
Cash	100,000	0	0	0	0	0	100,000
Receivables	0	0	0	0	0	0	0
Property	0	0	0	0	0	0	0
Investment	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
LIABILITIES							
Debt	0	0	0	0	0	0	0
Equity	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The accompanying notes are an integral part of this statement.

GEORGIA ELECTRIC BOND #1  
 TABLE 1, LINE 1000  
 CONTINUOUS, 1990

Statement of Revenues, Disbursements,  
 and Changes in Fund Balance  
 for the Year Ended June 30, 1990

	REVENUE \$000	EXPENSE \$000	NET \$000	NET FUND BALANCE \$000	FUND BALANCE \$000
<b>REVENUE</b>					
on various taxes	1,188,472				1,188,472
power sales taxes	1,428				1,428
interest on bonds					
income tax refunds					
miscellaneous revenues					
Transit (1988)	26,287	26,287	-		26,287
State funds	12,486				12,486
State revenue sharing	21,728				21,728
TRPS reimbursement	28,728				28,728
State grants	28,728				28,728
fees, charges, and contributions					
Georgia's License	21,228				21,228
Administrative fees	24,228				24,228
Fees and levies	21,228				21,228
TRPS and related fees	21,228				21,228
Printing and binding premiums (all)	12,228				12,228
Printing and binding premiums (all)	2,122,228				2,122,228
on various contributions	21,228				21,228
Contributions	21,228				21,228
Other	21,228				21,228
<b>Total revenues</b>	<u>2,122,228</u>	<u>26,287</u>	<u>2,095,941</u>	<u>2,095,941</u>	<u>2,095,941</u>
<b>EXPENSES</b>					
Public safety					
Personnel services and related benefits					
Operating services	1,122,228				1,122,228
Maintenance and supplies	428,228				428,228
Travel and other charges	21,228				21,228
State services (contract support)		122,228			122,228
State services (contract support)		122,228			122,228
Capital outlay		122,228			122,228
<b>Total public safety</b>	<u>1,571,684</u>	<u>244,456</u>	<u>1,327,228</u>	<u>1,327,228</u>	<u>1,327,228</u>

CONDENSED BALANCE SHEET  
 FUND 05 - CAPITAL  
 OPERATIONAL FUND

Statement of Receipts, Expenditures,  
 and Changes in Fund Balance  
 for the Year Ended June 30, 2008

	GENERAL FUND	DEVELOPMENTAL FUND	DEVELOPMENTAL FUND	DEVELOPMENTAL FUND	TOTAL FUND BALANCE
<b>OPERATIONAL FUND</b>					
Account Services and related	1,782,298	-	-	-	1,782,298
Accounting services	(284,443)	-	-	-	(284,443)
Administrative and supplies	284,443	-	-	-	284,443
Total (operational) facilities	1,782,298	-	-	-	1,782,298
<b>Capitalized facilities (being reclassified)</b>					
Personnel services and related	284,443	-	-	-	284,443
Printing services	27,261	-	-	-	27,261
Materials and supplies	27,261	-	-	-	27,261
Capital facility	(27,261)	-	-	-	(27,261)
Total (being reclassified)	284,443	-	-	-	284,443
<b>FUND BALANCE - AVAILABLE FOR OPERATIONAL FUND EXPENDITURES</b>	1,894,666	28,488	178,487	-	1,999,641
<b>FUND LIABILITIES</b>					
Payroll Liabilities	209,487	-	28,487	-	237,974
Accounts payable	27,261	-	-	-	27,261
Total	236,748	-	28,487	-	265,235
<b>FUND BALANCE - AVAILABLE FOR OPERATIONAL FUND EXPENDITURES</b>	1,657,918	28,488	150,000	-	1,836,406
<b>FUND LIABILITIES</b>					
Payroll Liabilities	14,476	-	28,487	-	42,963
Accounts payable	1,261	-	-	-	1,261
Total	15,737	-	28,487	-	44,224
<b>FUND BALANCE - AVAILABLE FOR OPERATIONAL FUND EXPENDITURES</b>	1,642,181	28,488	121,513	-	1,792,182
<b>FUND LIABILITIES</b>					
Payroll Liabilities	28,487	-	-	-	28,487
Accounts payable	1,261	-	-	-	1,261
Total	29,748	-	-	-	29,748
<b>FUND BALANCE - AVAILABLE FOR OPERATIONAL FUND EXPENDITURES</b>	1,612,433	28,488	121,513	-	1,762,434



GENERAL MORTGAGE SECURITIES  
 FSC, INC., ISSUANCE  
 STATEMENTS OF ASSETS

Statement of Assets, Liabilities,  
 and Changes in Fund Balance  
 for the Year Ended June 30, 1997

	ASSETS THOUSAND DOLLARS	LIABILITIES THOUSAND DOLLARS	NET ASSETS THOUSAND DOLLARS	CAPITAL THOUSAND DOLLARS	TOTAL MEMBERSHIP DOLLARS
<b>Current assets</b>					
Federal Reserve Bank deposits	1,248,075	-	-	-	1,248,075
Cash	100,000	-	-	-	100,000
Accounts receivable	100,000	-	-	-	100,000
Due from other banks	100,000	-	-	-	100,000
Total current assets	<u>1,548,075</u>				<u>1,548,075</u>
<b>Investment assets</b>					
Federal Reserve Bank deposits	1,248,075	-	-	-	1,248,075
Cash	100,000	-	-	-	100,000
Accounts receivable	100,000	-	-	-	100,000
Due from other banks	100,000	-	-	-	100,000
Total investment assets	<u>1,548,075</u>				<u>1,548,075</u>
<b>Other assets</b>					
Federal Reserve Bank deposits	1,248,075	-	-	-	1,248,075
Cash	100,000	-	-	-	100,000
Accounts receivable	100,000	-	-	-	100,000
Due from other banks	100,000	-	-	-	100,000
Total other assets	<u>1,548,075</u>				<u>1,548,075</u>
<b>LIABILITIES</b>					
Federal Reserve Bank deposits	1,248,075	1,248,075	-	-	-
Cash	100,000	-	-	-	100,000
Accounts receivable	100,000	-	-	-	100,000
Due from other banks	100,000	-	-	-	100,000
Total liabilities	<u>1,548,075</u>	<u>1,248,075</u>			<u>1,548,075</u>
<b>NET ASSETS</b>					
Federal Reserve Bank deposits	1,248,075	-	-	-	1,248,075
Cash	100,000	-	-	-	100,000
Accounts receivable	100,000	-	-	-	100,000
Due from other banks	100,000	-	-	-	100,000
Total net assets	<u>1,548,075</u>				<u>1,548,075</u>
<b>CHANGES IN MEMBERSHIP</b>					
Federal Reserve Bank deposits	1,248,075	1,248,075	-	-	-
Cash	100,000	-	-	-	100,000
Accounts receivable	100,000	-	-	-	100,000
Due from other banks	100,000	-	-	-	100,000
Total changes in membership	<u>1,548,075</u>	<u>1,248,075</u>			<u>1,548,075</u>

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

**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance - Budget**  
**(GRAP Basis) and Actual**  
**For the Year Ended June 30, 1998**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>UNFAVORABLE</u>
<b>REVENUES</b>			
Admission taxes	\$ 1,077,000	\$ 1,080,812	\$ 3,812
Video poker taxes	-	4,438	4,438
Intergovernmental revenues			
Federal funds:			
grants	264,546	252,871	(11,675)
State funds:			
State revenue sharing	88,828	124,864	44,828
State supplemental pay	128,688	96,148	(44,481)
State grants	328,827	236,027	(96,489)
Fees, charges and commissions:			
Sportsmen's licenses	16,088	25,208	9,120
Sheriff's sales	38,088	34,288	(4,788)
Fines and forfeitures	33,888	33,804	(1,288)
Civil and criminal fees	42,088	48,238	6,120
Feeding and keeping prisoners-jail	178,128	188,928	10,800
Feeding and keeping prisoners-OTF	2,644,428	2,748,684	104,256
Telephone commissions	221,888	218,788	(3,100)
Commissary sales	228,888	228,448	(4,440)
Other	228,288	188,228	(40,060)
Total revenues	<u>5,456,128</u>	<u>5,825,128</u>	<u>369,000</u>
<b>EXPENDITURES</b>			
Public safety:			
Personal services and related benefits	1,281,844	1,188,888	(92,956)
Operating services	488,888	424,728	(64,160)
Materials and supplies	28,888	27,128	(1,760)
Travel and other charges	27,888	27,888	-
Capital outlay	228,888	228,288	(600)
Total expenditures	<u>1,815,888</u>	<u>1,887,128</u>	<u>(71,240)</u>
Correctional facilities:			
Personal services and related benefits	1,281,312	1,228,288	(53,024)
Operating services	984,888	1,824,848	(84,440)
Materials and supplies	111,788	228,288	116,500
Total correctional facilities	<u>2,377,988</u>	<u>3,281,424</u>	<u>(90,656)</u>
Operational facilities (drop rehabilitation):			
Personal services and related benefits	228,148	228,288	1,140
Operating services	42,888	27,848	(15,040)
Materials and supplies	28,248	28,288	40
Capital outlay	8,888	8,888	-
Total (drop rehabilitation)	<u>288,148</u>	<u>273,312</u>	<u>(14,836)</u>

The accompanying notes are an integral part of this statement.

CONCORDIA PARISH SHERIFF  
VIALA, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Budget  
1988 (Actual and Actual)  
For the Year Ended June 30, 1988

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE PAYABLE (UNFAVORABLE)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,088,828	1,088,828	(28,709)
OTHER FINANCING SOURCES			
Transfers (to) other funds	(388,711)	(388,287)	70,814
Interest earned	75,308	88,881	4,183
Total other financing sources	<u>(313,403)</u>	<u>(300,406)</u>	<u>75,517</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	775,425	788,422	40,898
FUND BALANCE AT BEGINNING OF YEAR	<u>761,505</u>	<u>761,505</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 1,536,928</u>	<u>\$ 1,536,928</u>	<u>\$ 41,888</u>

The accompanying notes are an integral part of this statement.

**BOSSIERE PARISH SHERIFF**  
**FIDELIS, LOUISIANA**  
**ENVIRONMENTAL FUND - GENERAL FUND**

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARANCE</u> <u>PSYDABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES</b>			
All Valuation Taxes	\$ 827,810	\$ 902,342	\$ 74,532
Video poker taxes	6,500	6,125	(375)
Intergovernmental revenues			
Federal funds:			
Grants	-	95,240	95,240
State funds:			
State revenue sharing	120,000	127,129	7,129
State supplemental pay	72,851	72,287	(564)
State grants	73,808	122,820	49,012
Fees, charges and commissions:			
Sportsmen's licenses	26,000	26,178	178
Sheriff's sales	18,701	22,427	3,726
Fines and forfeitures:			
civil and criminal fees	28,258	29,652	1,394
Bonding and keeping prisoners-jail	200,000	188,880	(11,120)
Bonding and keeping prisoners-CPC	212,000	499,840	287,840
Telephone commissions	15,000	15,850	850
Other	285,873	288,228	2,355
Total revenues	<u>1,842,822</u>	<u>2,121,295</u>	<u>278,473</u>
<b>EXPENDITURES</b>			
<b>Public Safety:</b>			
Personal services and related			
benefits	1,082,838	1,044,838	(37,999)
operating services	492,058	495,159	(3,099)
materials and supplies	42,188	41,842	(346)
Travel and other charges	47,188	47,824	(634)
Capital outlay	102,250	204,850	(102,600)
Total expenditures	<u>1,866,512</u>	<u>1,834,513</u>	<u>32,000</u>
<b>Correctional Facility:</b>			
Personal services and related			
benefits	282,250	288,073	(5,823)
operating services	266,780	268,278	(1,492)
materials and supplies	84,080	108,514	(24,434)
Capital outlay	28,250	28,823	(573)
Total Correctional Facility	<u>661,360</u>	<u>693,688</u>	<u>(32,328)</u>
<b>Correctional Facility (drug rehabilitation):</b>			
Personal services and related			
benefits	21,042	22,021	(979)
operating services	26,800	18,668	8,132
materials and supplies	25,000	18,127	6,873
Capital outlay	2,000	2,088	(888)
Total (drug rehabilitation)	<u>54,842</u>	<u>50,904</u>	<u>3,938</u>

The accompanying notes are an integral part of this statement.

**BOHOHOLA PARISH SHERIFF**  
**VIDALIS, 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, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(216,648)	(269,418)	(52,770)
OTHER FINANCING SOURCES			
Transfers from other funds	200,000	199,403	9,597
Interest earned	50,000	20,200	29,800
Sale of fixed assets	-	503	503
Total other financing sources	<u>250,000</u>	<u>220,106</u>	<u>29,896</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	73,352	71,687	(1,665)
FUND BALANCE AT BEGINNING OF YEAR	<u>597,539</u>	<u>597,539</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 670,891</u>	<u>\$ 668,852</u>	<u>\$ (2,039)</u>

The accompanying notes are an integral part of this statement.

**CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA**

Notes to the Financial Statements  
As of and for the Two Years Ended June 30, 1998

**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 revenues 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**

Section 2180 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 2180, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as

CONCORDIA PARISH SHERIFF  
Notes to the Financial Statements  
As of and for the Two Years ended June 30, 1988

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 aggregating 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  
Notes to the Financial Statements  
As of and for the Two Years Ended June 30, 1986

**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.

**Capital Projects Fund**

The Capital Projects Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures specified purposes.

**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.

**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.

**B. 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**

All Valorem taxes and the related commission on state revenue sharing are recorded in the year the taxes are

**CONCORDIA PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Two Years Ended June 30, 1998**

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 and are recognized when received.

### E. BUDGET PRACTICES

The proposed budget for the two years ended June 30, 1998, 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 and 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  
Notes to the Financial Statements  
As of and for the Two Years Ended June 30, 1998

**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 \$749, consists of commodities received from the United States Department of Agriculture and Forestry, as provided by the Food Distribution Program (CFDA 16.558). 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 AGENCIES**

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 19 working days of noncumulative vacation leave. Employees receive the same number of cumulative sick leave days, which do not vest and are payable upon termination or retirement.

**J. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memoranda 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, 1998**

**NOTE 2. LEVIED TAXES**

Act 480 of the regular session of the Louisiana Legislature of 1976 provided initial financing authorization for the levy of an ad valorem tax millage for the law enforcement district. At June 30, 1998, the authorized and levied ad valorem tax is 20.77 mills.

**NOTE 3. CASH AND CASH EQUIVALENTS**

At June 30, 1998, the sheriff has cash and cash equivalents, bank balances, totaling \$1,318,926 as follows:

Petty cash	\$	214
Interest-bearing demand deposits		401,878
Time deposits		<u>916,834</u>
Total		<u>\$ 1,318,926</u>

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, 1998, the Sheriff had \$1,458,174 in deposits (collected bank balances). These deposits are secured from risk by \$124,928 of federal deposit insurance and \$1,120,242 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**NOTE 4. RECEIVABLES**

The General Fund receivables of \$436,338 at June 30, 1998 are as follows:

<u>Class of Receivable</u>		
<b>Intergovernmental revenues:</b>		
<b>State funds:</b>		
Housing state prisoners	\$	380,338
Grants		30,364
Supplemental pay		7,800
Federal grants		61,588
Telephone commissions		106,430
Ad valorem taxes		<u>842</u>
Total		<u>\$ 436,338</u>

**CONCORDIA PARISH SHERIFF**  
 Notes to the Financial Statements  
 As of and for the Two Years Ended June 30, 1999

**NOTE 5. CHANGE IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1997
Land	\$ 87,500	\$ -	\$ -	\$ 87,500
Correctional facility	23,894	3,929,227	-	3,953,121
Vehicle	268,320	251,400	-	519,720
Office furniture	84,227	34,400	-	118,627
Law enforcement equipment	126,217	98,289	-	224,506
<b>Total</b>	<b>\$ 486,158</b>	<b>\$ 4,193,296</b>	<b>\$ -</b>	<b>\$ 4,748,029</b>

  

	Balance July 1, 1997	Additions	Deletions	Balance June 30, 1998
Land	\$ 87,500	\$ -	\$ -	\$ 87,500
Correctional facility	3,929,723	85,240	-	4,014,963
Vehicle	293,715	180,340	-	474,055
Office furniture	142,786	-	-	142,786
Law enforcement equipment	188,227	117,214	-	305,441
<b>Total</b>	<b>\$ 4,142,231</b>	<b>\$ 244,194</b>	<b>\$ -</b>	<b>\$ 4,386,425</b>

**NOTE 6. GENERAL LONG-TERM DEBT**

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

	Balance July 1, 1998	Issued	Retired	Balance June 30, 1997
1997 Revenue Bonds	\$ -	\$ 2,913,000	\$ -	\$ 2,913,000

  

	Balance July 1, 1997	Issued	Retired	Balance June 30, 1998
1998 Revenue Bonds	\$ 2,913,000	\$ -	\$ 213,224	\$ 2,699,776

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

Year Ended June 30	Interest	Principal	Total
1999	\$ 148,282	\$ 250,348	\$ 398,630
2000	313,821	268,148	581,969
2001	118,041	268,916	386,957

**CONCORDIA PARISH SHERIFF**  
**Notes to the Financial Statements**  
**As of and for the Two Years Ended June 30, 1990**

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

<u>Year Ended</u> <u>June 30</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
1989	\$ 101,456	\$ 297,501	\$ 398,957
1990	81,993	318,088	399,987
Thereafter	140,810	1,288,788	1,429,598
<b>Total</b>	<b>\$ 324,259</b>	<b>\$ 1,904,377</b>	<b>\$ 2,228,636</b>

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 Sheriffs Pension and Rollover 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, 1981, and at least \$550, if employed subsequent to December 31, 1980, 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, 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 16 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 30 years of credited service are also eligible to elect early benefits between ages 50 and 54 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**  
**Notes to the Financial Statements**  
**As of and for the Two Years Ended June 30, 1998**

**NOTE 7. PENSION PLAN CONTINUED**

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 5.7% for 1998 and 7% for 1997 of their annual covered salary and the Concordia Parish Sheriff's Office is required to contribute at an actuarially determined rate. The rate is 8% for 1998 and 9% for 1997 of annual covered payroll. The Concordia Parish Sheriff's Office contributions for the years ending June 30, 1998 and 1997 is \$87,850 and \$43,923 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 1143, Monroe, Louisiana 71202 or calling (504) 362-3391.

**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 22.

**NOTE 9. SUMMARY OF GRANTS**

Funding from the following Federal and State grants was received during the two years ended June 30, 1998:

Funding source and Program	CFDA Number	6-30-97 Amount	6-30-98 Amount
<b>Federal:</b>			
Department of Justice - SBAT	14-593	\$ 94,548	\$ 200,604
Department of Justice - Multi-Jurisdictional Task Force	14-579	28,480	28,700
Department of Justice - Home Inspection Program and Report/Resources Center	14-540	5,328	31,193
Department of Justice-Somalia Violence	14-508	-	18,900
<b>Total</b>		<b>\$ 128,356</b>	<b>\$ 379,397</b>
<b>State of Louisiana:</b>			
BARB		\$ 34,121	\$ 34,824
Governor Foster Specialization		-	73,822
Safe and Drug Free		9,485	8,911
Office of Alcohol and Drug Abuse		85,895	123,088
Department of Forestry		2,424,082	-
<b>Total</b>		<b>\$ 2,555,623</b>	<b>\$ 2,574,645</b>

CONCORDIA PARISH SHERIFF  
ADDENDUM to the Financial Statements  
As of and for the Two Years Ended June 30, 1988

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:

Paying agent cash	\$ 225,125
Reserve cash	<u>52,708</u>
	<u>\$ 277,833</u>

CONCORDIA PARISH SHERIFF  
VIDALIA, LOUISIANA  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended June 30, 1998

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.

COCONINO PARISH SHERIFF  
 VIENNA, LOUISIANA  
 FINANCIAL FORMS - JEREMY FORD

Combining Balance Sheet  
 June 30, 1998

	<u>SHERIFF'S</u>	<u>TREASURY</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 20,200	\$ 3,373	\$ 23,573
Fines and bonds receivable	31,864	-	31,864
NOVEL ASSETS	<u>61,800</u>	<u>3,373</u>	<u>65,173</u>
<b>LIABILITIES</b>			
Due to taxing bodies and others	<u>61,800</u>	<u>3,373</u>	<u>65,173</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 61,800</u></b>	<b><u>\$ 3,373</u></b>	<b><u>\$ 65,173</u></b>

The accompanying notes are an integral part of this statement.

CORRECTOR PAROLE SHERIFF  
VIRALIA, LOUISIANA  
FINANCIAL STATE - ASSET FUND

Schedule of Changes in Balance Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 1988

	SHERIFF'S FUND	TAX COLLECTION	TOTAL
BALANCE AT BEGINNING OF YEAR	\$ 113,717	\$ 48,577	\$ 162,294
ADDITIONS			
Deposits:			
Sheriff's office	406,384	-	406,384
Fines and costs	218,482	-	218,482
Other deposits	28,593	-	28,593
Taxes and fees collected	-	8,164,473	8,164,473
Interest on investments	878	-	878
Total additions	<u>653,237</u>	<u>8,164,473</u>	<u>8,817,710</u>
Total	<u>766,954</u>	<u>8,213,046</u>	<u>8,979,994</u>
DEDUCTIONS			
Taxes and fees distributed to taxing bodies and others	-	8,207,728	8,207,728
Deposits applied to:			
Sheriff's General Fund	100,316	-	100,316
Clerk of court	27,449	-	27,449
Attorneys and litigants	344,123	-	344,123
Other assignments	100,365	-	100,365
TOTAL DEDUCTIONS	<u>672,253</u>	<u>8,207,728</u>	<u>8,879,981</u>
BALANCE AT END OF YEAR	<u>\$ 91,704</u>	<u>\$ 8,375</u>	<u>\$ 91,779</u>

The accompanying notes are an integral part of this statement.

**CONCORDIA PARISH SHERIFF**  
**VOYAGE, LOUISIANA**  
**FINANCIAL STATE - FISCAL YEAR**

**Schedule of Changes in Balance Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 1997**

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR</u>	<u>TOTAL</u>
<b>BALANCE AT BEGINNING OF YEAR</b>	\$ <u>155,474</u>	\$ <u>92,517</u>	\$ <u>258,091</u>
<b>ADDITIONS</b>			
Deposits:			
Sheriff's sales	164,027	-	164,027
Fines and costs	228,288	-	228,288
Other deposits	34,035	-	34,035
Taxes and fees paid to tax collector	-	4,767,222	4,767,222
Interest on investments	899	-	899
Total additions	<u>428,222</u>	<u>4,762,422</u>	<u>5,190,644</u>
Total available	<u>583,796</u>	<u>4,812,048</u>	<u>5,395,844</u>
<b>DEDUCTIONS</b>			
Taxes and fees distributed to taxing bodies and others	-	4,762,222	4,762,222
Deposits settled to:			
Sheriff's General Fund	82,567	-	82,567
Clerk of Court	21,588	-	21,588
Attorneys and litigants	192,467	-	192,468
Other settlements	225,460	-	225,461
Total deductions	<u>422,122</u>	<u>4,762,222</u>	<u>5,184,313</u>
<b>BALANCE AT END OF YEAR</b>	\$ <u>161,674</u>	\$ <u>99,826</u>	\$ <u>261,500</u>

The accompanying notes are an integral part of this statement.

# SWITZER, HOPKINS & MANGE

Certified Public Accountants

MEMPHIS AND MOBILE, TENN.  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF 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 and for the two years ended June 30, 1986, and have issued our report thereon dated January 7, 1987. We 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 the 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 statements amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under Government Auditing Standards:

#### Finding 86-21 - Inventory of General Fixed Assets

We noted that the additions to the inventory of general fixed assets was not complete in that the inventory did not include every item of equipment purchased during the year audited. When comparing the additions of equipment according to the detail listed in the general ledger, some items were included in the general ledger but not included in the inventory.

#### Recommendation

We recommend the inventory of general fixed assets be compiled by analyzing the general ledger accounts for purchases of general fixed assets. Every item purchased and included in the general ledger should be included in the inventory.

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

Finding 98-22 - Audit Report Completion Date

We noted that the audit report was due by December 31, 1998, but was not completed until approximately two weeks later.

Recommendation

In the future the audit should be delivered within six months after close of the year.

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 general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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 accounts 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Monroe, Louisiana  
January 7, 1999

*Smith, Rep. & Assoc.*

# SWITZER, HOPKINS & MANGE

Certified Public Accountants

REGISTERED PROFESSIONAL CPAs  
IN MISSISSIPPI, LOUISIANA,  
MISSOURI, ARKANSAS, ALA.  
MEMBERS OF THE AICPA  
GRANDDUTY OFFICE, SUITE 200

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH GAO CIRCULAR A-133

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

### Compliance

We have audited the compliance of the Concordia Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the two years ended June 30, 1998 and June 30, 1997. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Concordia Parish Sheriff's management. Our responsibility is to express an opinion on the Concordia Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Concordia Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Concordia Parish Sheriff's compliance with those requirements.

In our opinion, the Concordia Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the two years ended June 30, 1998 and June 30, 1997.

Internal Control Over Compliance

The management of the Concordia Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Concordia Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-122.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the Concordia Parish Sheriff as of and for the two years ended June 30, 1988 and June 30, 1987, and have issued our report thereon dated January 7, 1989. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-122 and is not a required part of the general purpose financial statements. 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.

This report is intended for the information of management, federal awarding agencies and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Farriday, Louisiana  
January 7, 1989

*Switzer, Hopkins & Aring*

CONCORDIA POLICE SHERIFF  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE TWO YEARS ENDED JUNE 30, 1998 AND JUNE 30, 1997

<u>Federal Grantor/Pass-through Grantor/ Program or Chapter Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U. S. Department of Justice		
Home Detention Program	16.540	\$ 31,818
Drug Rehabilitation	16.593	298,844
Multi-Jurisdictional Task Force	16.579	38,983
Domestic Violence	16.688	<u>12,530</u>
Total Expenditures of Federal Awards		<u>\$ 382,251</u>

David J. Marston  
Sheriff of the Parish  
Concordia Parish  
4000 Canal St., Room 4  
Mandeville, Louisiana 70154-0001



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(504) 751-7245

January 19, 1999

Switzer, Hopkins & Munge  
Post Office Box 1918  
Ferdiday, Louisiana 71334

Dear Sir:

In regard to the audit of our financial statements for the two year period ending June 30, 1998, I have the following answers to the compliance portion of that audit:

1. In the future we will include every item purchased that falls within the guidelines established by the sheriff's office during the year in the schedule of general fixed assets.
2. In the future we will have the audit completed by the due date of six months after the end of our fiscal year.

Please let me know if you have any questions.

  
David J. Marston, Sheriff  
Concordia Parish, Louisiana