

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2014
With Supplemental Information Schedules

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2014
With Supplemental Information Schedules

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Independent Auditor's Report

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and major fund of the Richland Parish Sheriff, a component unit of the Richland Parish Police Jury, as of June 30, 2014, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Richland Parish Sheriff's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Richland Parish Sheriff's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Independent Auditor's Report,
June 30, 2014

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and major fund of the Richland Parish Sheriff as of June 30, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 11, the budgetary comparison information on pages 38 through 41, and the schedule of funding progress for the retiree healthcare plan on page 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Richland Parish Sheriff's office basic financial statements. 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 financial statements.

The supplemental information schedules listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Independent Auditor's Report,
June 30, 2014

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated August 8, 2014, on my consideration of the Richland Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Richland Parish Sheriff's internal control over financial reporting and compliance.



West Monroe, Louisiana
August 8, 2014

**REQUIRED SUPPLEMENTARY INFORMATION
PART I**

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Management's Discussion and Analysis
June 30, 2014

As management of the Richland Parish Sheriff, I offer readers of the Richland Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the Richland Parish Sheriff for the fiscal year ended June 30, 2014. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Richland Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Richland Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Richland Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Richland Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Richland Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Richland Parish Sheriff maintains 2 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Detention Center special revenue fund, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

The Richland Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue fund. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Richland Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Richland Parish Sheriff's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Richland Parish Sheriff exceeded liabilities by

(equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

An additional portion of the Richland Parish Sheriff's net position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Richland Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and cash equivalents	\$3,301,055	\$2,450,673
Receivables	625,484	697,788
Due from other funds	1,171	2,883
Inventory	17,356	13,864
Capital assets (net of accumulated depreciation)	<u>555,683</u>	<u>526,017</u>
TOTAL ASSETS	<u>\$4,500,749</u>	<u>\$3,691,225</u>
LIABILITIES		
Accounts payable	\$118,244	\$170,770
Salaries payable	177,531	177,848
Due to Sheriff	7,381	
Net OPEB obligation	3,687,644	3,399,175
Compensated absences payable	<u>77,239</u>	<u>104,686</u>
TOTAL LIABILITIES	<u>4,068,039</u>	<u>3,852,479</u>
NET POSITION		
Invested in capital assets, net of related debt	555,683	526,017
Reserved for inventory	17,356	13,864
Unrestricted	<u>(140,329)</u>	<u>(701,135)</u>
TOTAL NET POSITION	<u>\$432,710</u>	<u>(\$161,254)</u>

STATEMENT OF ACTIVITIES

	<u>2014</u>	<u>2013</u>
Public safety:		
Personal services	\$6,385,679	\$6,616,205
Operating services	2,318,977	2,457,971
Materials and supplies	1,477,536	1,581,562
Travel	88,807	78,598
Depreciation expense	<u>242,183</u>	<u>256,739</u>
Total Program Expenses	<u>10,513,182</u>	<u>10,991,075</u>
Program revenues:		
Commissions on state revenue sharing	64,162	64,070
Commissions on fines and bonds	41,390	32,528
Civil and criminal fees	210,746	217,100
Commissions on licenses and taxes	96,294	106,648
Court attendance	760	5,820
Feeding and keeping prisoners	6,279,485	7,002,666
Tax notices, etc.	<u>23,630</u>	<u>6,004</u>
Total program revenues	<u>6,716,467</u>	<u>7,434,836</u>

Net Program Expenses	<u>(\$3,796,715)</u>	<u>(\$3,556,239)</u>
General revenues:		
Taxes		
Ad valorem	2,098,830	2,077,836
Sales tax	1,466,744	1,482,669
Grants and contributions not restricted to specific programs:		
Federal sources	12,767	1,296
State sources	398,379	424,054
Local sources	11,680	8,311
Use of money and property	272,806	247,883
Miscellaneous	104,715	75,225
Operating transfer in	23,000	
Special items-		
Gain (Loss) on sale/disposition of assets	<u>1,758</u>	<u>14,080</u>
Change in Net Position	<u>593,964</u>	<u>775,115</u>
Net Position - Beginning of year	<u>(161,254)</u>	<u>(936,369)</u>
Net Position - End of year	<u>\$432,710</u>	<u>(\$161,254)</u>

Financial Analysis of the Government's Funds

As noted earlier, the Richland Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2014, combined governmental fund balances of \$3,641,910 showed an increase of \$2,816,590 over June 30, 2013. The General Fund's portion of the unassigned fund balance of \$3,165,648 shows an increase (of approximately \$773,403) from the prior year amount.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget of the General Fund were due primarily to the increase in anticipated ad valorem taxes, sales taxes, federal grants, commissions on fines and bonds, civil and criminal fees, commissions on licenses and taxes, tax notices, other revenues and other financing sources and a decrease in other state grants. The differences in the expenditures of the original budget and the final budget for the General Fund was due to an increase in operating services, and a decrease in personal services and benefits and capital outlay.

Differences between revenues of the original budget and the final budget of the Detention Center were due to an increase in use of money and property, other revenues and proceeds from disposal of assets and a decrease in anticipated supplemental pay, other state grants, and feeding and keeping prisoners. Differences between expenditures of the original budget and the final budget were due to a decrease in personal services and benefits, operating services, materials and supplies, travel and other charges, and capital outlay.

Capital Asset and Debt Administration

Capital assets. The Richland Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2014, amounts to \$555,683 (net of accumulated depreciation). This investment includes furniture and equipment. The increase in capital assets for the year was \$277,548. The decrease in capital assets for the year was \$81,401.

Long-term debt. At the end of the fiscal year, Richland Parish Sheriff had debt outstanding of \$3,764,883. Of this amount, \$77,239 is for compensated absences payable. The Richland Parish Sheriff also contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2014 is \$3,687,644.

Requests for Information

This financial report is designed to provide a general overview of the Richland Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Richland Parish Sheriff, 708 Julia Street, Suite 113, Rayville LA 71269.

August 8, 2014

BASIC FINANCIAL STATEMENTS

RICHLAND PARISH SHERIFF
Rayville, Louisiana

STATEMENT OF NET POSITION
June 30, 2014

ASSETS

Cash and cash equivalents	\$3,301,055
Receivables	625,484
Due from other funds	1,171
Inventory	17,356
Capital assets (net of accumulated depreciation)	<u>555,683</u>
TOTAL ASSETS	<u>4,500,749</u>

LIABILITIES

Accounts payable	118,244
Salaries payable	177,531
Due to Sheriff	7,381
Net OPEB obligation	3,687,644
Compensated absences payable	<u>77,239</u>
TOTAL LIABILITIES	<u>4,068,039</u>

NET POSITION

Invested in capital assets, net of related debt	555,683
Reserved for inventory	17,356
Unrestricted	<u>(140,329)</u>
TOTAL NET POSITION	<u><u>\$432,710</u></u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2014

Public Safety:	
Personal services	\$6,385,679
Operating services	2,318,977
Materials and supplies	1,477,536
Travel	88,807
Depreciation expense	242,183
Total Program Expenses	<u>10,513,182</u>
Program revenues:	
Commissions on state revenue sharing	64,162
Commissions on fines and bonds	41,390
Civil and criminal fees	210,746
Commissions on licenses and taxes	96,294
Court attendance	760
Feeding and keeping prisoners	6,279,485
Tax notices, etc.	23,630
Total program revenues	<u>6,716,467</u>
Net Program Expenses	(3,796,715)
General revenues:	
Taxes:	
Ad valorem	2,098,830
Sales tax	1,466,744
Grants and contributions not restricted to specific programs:	
Federal sources	12,767
State sources	398,379
Local sources	11,680
Use of money and property	272,806
Miscellaneous	104,715
Operating transfer in	23,000
Special item - gain (loss) on disposal of assets	<u>1,758</u>
Change in Net Position	593,964
NET POSITION	
Beginning of year	<u>(161,254)</u>
End of year	<u>\$432,710</u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2014

MAJOR FUNDS.....		
	GENERAL FUND	DETENTION CENTER	TOTAL
ASSETS			
Cash and cash equivalents	\$2,818,646	\$482,409	\$3,301,055
Receivables	162,990	462,494	625,484
Due from other funds	292,691		292,691
Inventory		17,356	17,356
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$3,274,327</u>	<u>\$962,259</u>	<u>\$4,236,586</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$27,359	\$90,885	\$118,244
Salaries payable	73,939	103,592	177,531
Due to Sheriff	7,381		7,381
Due to other funds		291,520	291,520
Total Liabilities	<u>108,679</u>	<u>485,997</u>	<u>594,676</u>
Fund Equity:			
Restricted - public safety		476,262	476,262
Unassigned	<u>3,165,648</u>		<u>3,165,648</u>
Total Fund Equity	<u>3,165,648</u>	<u>476,262</u>	<u>3,641,910</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$3,274,327</u>	<u>\$962,259</u>	<u>\$4,236,586</u>

The accompanying notes are an integral part of this statement.

**RICHLAND PARISH SHERIFF
Rayville, Louisiana**

**Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position**

For the Year Ended June 30, 2014

Total Fund Balances at June 30, 2014- Governmental Funds (Statement C)		<u>\$3,641,910</u>
Cost of capital assets at June 30, 2014	\$2,248,269	
Less: Accumulated depreciation	<u>(1,692,586)</u>	555,683
Elimination of interfund assets and liabilities:		
Due from other funds	291,520	
Due to other funds	<u>(291,520)</u>	
Long-term liabilities at June 30, 2014:		
Compensated absences	(77,239)	
Net OPEB obligation	<u>(3,687,644)</u>	<u>(3,764,883)</u>
Net Position at June 30, 2014 (Statement A)		<u><u>\$432,710</u></u>

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2014

MAJOR FUNDS.....		
	GENERAL FUND	DETENTION CENTER	TOTAL
REVENUES			
Taxes:			
Ad valorem	\$2,098,830		\$2,098,830
Sales	1,466,744		1,466,744
Intergovernmental revenues:			
Federal grants	12,767		12,767
State grants:			
State supplemental pay	157,277	\$193,474	350,751
Other	30,588	17,040	47,628
Local grants	11,680		11,680
Fees, charges, and commissions for services:			
Commissions on state revenue sharing	64,162		64,162
Commissions on fines and bonds	41,390		41,390
Civil and criminal fees	210,746		210,746
Commissions on licenses and taxes	96,294		96,294
Court attendance	760		760
Feeding and keeping of prisoners		6,279,485	6,279,485
Tax notices, etc.	23,630		23,630
Use of money and property	2,954	269,852	272,806
Other	89,763	14,952	104,715
Total revenues	<u>4,307,585</u>	<u>6,774,803</u>	<u>11,082,388</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	2,645,496	3,479,161	6,124,657
Operating services	342,466	1,976,511	2,318,977
Materials and supplies	297,254	1,180,282	1,477,536
Travel and other charges	70,714	18,093	88,807
Capital outlay	183,932	93,616	277,548
Total expenditures	<u>3,539,862</u>	<u>6,747,663</u>	<u>10,287,525</u>

(Continued)

Statement D

RICHLAND PARISH SHERIFF
Rayville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

	GENERAL FUND	DETENTION CENTER	TOTAL
EXCESS OF REVENUES OVER EXPENDITURES	\$767,723	\$27,140	\$794,863
OTHER FINANCING SOURCES:			
Proceeds from disposal of assets	5,680	1,777	7,457
Operating transfer in		23,000	23,000
Total Other Financing Sources	5,680	24,777	30,457
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	773,403	51,917	825,320
FUND BALANCE AT BEGINNING OF YEAR	2,392,245	424,345	2,816,590
FUND BALANCE AT END OF YEAR	\$3,165,648	\$476,262	\$3,641,910

(Concluded)

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2014

Total net change in fund balances - governmental funds (Statement D) \$825,320

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period. 35,365

Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities. (288,469)

In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). 27,447

Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, loss on disposition of assets decreased when the asset is disposed. (5,699)

Change in net position of governmental activities (Statement B) \$593,964

The accompanying notes are an integral part of this statement.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2014

	<u>TAX COLLECTOR</u>	<u>CRIMINAL</u>	<u>SHERIFF'S CIVIL</u>	<u>WORK RELEASE</u>	<u>INMATE</u>	<u>TOTAL</u>
ASSETS						
Cash	<u>\$25,800</u>	<u>\$100,793</u>	<u>\$48,938</u>	<u>\$182,932</u>	<u>\$123,806</u>	<u>\$482,269</u>
LIABILITIES						
Due to other funds		\$35	\$1,136			\$1,171
Due to taxing bodies	<u>\$25,800</u>	<u>100,758</u>	<u>47,802</u>	<u>\$182,932</u>	<u>\$123,806</u>	<u>481,098</u>
TOTAL LIABILITIES	<u>\$25,800</u>	<u>\$100,793</u>	<u>\$48,938</u>	<u>\$182,932</u>	<u>\$123,806</u>	<u>\$482,269</u>

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, 2014

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, 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.

The accompanying financial statements of the Richland Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis -for State and Local Governments*, issued in June 1999.

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 primary government is financially accountable, and (c) other organizations for which the 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 for 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:

RICHLAND PARISH SHERIFF

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Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies 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 Richland Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

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Notes to the Financial Statements (Continued)

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

Allocation of Indirect Expenses - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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 only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Governmental Fund Types

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Fund - The Detention Center Special Revenue Fund, is used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

Fiduciary Fund Type - Agency Funds

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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial

RICHLAND PARISH SHERIFF
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Notes to the Financial Statements (Continued)

statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. 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 pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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 income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

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

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements (Continued)

E. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2014, the sheriff has cash and equivalents (book balances) totaling \$3,783,324 as follows:

Demand deposits	\$3,507,066
Petty cash	2,004
Time deposits	<u>274,254</u>
Total	<u>\$3,783,324</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 and cash equivalents (bank balances) at June 30, 2014, are secured as follows:

Bank balances	<u>\$3,986,840</u>
Federal deposit insurance	\$1,375,763
Pledged securities (uncollateralized)	<u>5,133,291</u>
Total	<u>\$6,509,054</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 Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

RICHLAND PARISH SHERIFF
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 Notes to the Financial Statements (Continued)

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

G. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2014.

H. SALES TAX

On October 7, 1989, voters of the parish approved a one-half of one per cent (1/2 %) sales tax dedicated for the purpose of providing additional funding for the law enforcement district. The tax was renewed in January 2000 and again in January, 2010, and remains in effect for ten years. The sheriff's office has entered into an agreement with the Richland Parish Sales Tax Commission for collection of 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.

I. 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.

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements (Continued)

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 and is not payable upon termination.

2. RECEIVABLES

The receivables of \$625,484 at June 30, 2014, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>Detention Center</u>	<u>Total</u>
Taxes:			
Ad valorem	\$136		\$136
Sales and use	128,845		128,845
Intergovernmental revenues:			
Federal grant	1,048		1,048
Other state grants		\$2,560	2,560
Local grants	1,846		1,846
Fees, charges, and commissions for services:			
Civil and criminal fees	18,720		18,720
Commissions on licenses and taxes	100		100
Court attendance	960		960
Feeding and keeping prisoners		441,341	441,341
Miscellaneous	<u>11,335</u>	<u>18,593</u>	<u>29,928</u>
Total	<u><u>\$162,990</u></u>	<u><u>\$462,494</u></u>	<u><u>\$625,484</u></u>

3. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 2014, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Furniture and equipment	\$1,022,855	\$19,340	(\$1,250)	\$1,040,945
Vehicles	<u>1,029,267</u>	<u>258,208</u>	<u>(80,151)</u>	<u>1,207,324</u>
Total assets	<u>2,052,122</u>	<u>277,548</u>	<u>(81,401)</u>	<u>2,248,269</u>
Less accumulated depreciation	<u>1,526,105</u>	<u>242,183</u>	<u>(75,702)</u>	<u>1,692,586</u>
Net capital assets	<u><u>\$526,017</u></u>	<u><u>\$35,365</u></u>	<u><u>(\$5,699)</u></u>	<u><u>\$555,683</u></u>

RICHLAND PARISH SHERIFF
Rayville, Louisiana
Notes to the Financial Statements (Continued)

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.

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the Richland Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 13.89 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the 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, 2014, 2013, and 2012 were \$532,897, \$540,442, and \$628,298, respectively, equal to the required contributions for each year.

5. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. The Richland Parish Sheriff's Office's medical and life insurance benefits are provided to employees upon actual retirement.

The employer pays 100% of the medical coverage and the first \$10,000 of life insurance for the retiree only (not for dependents) for employees who are eligible to retire and who meet the following requirements on or before August 31, 2013: one, attainment of age 55 with at least fifteen years of full-time service with Richland Parish Sheriff's office; or, two, at least thirty years of service regardless of age. For employees not yet eligible to retire and not meeting the foregoing requirements on or before August 31, 2013, the employer pays for 100% of the same medical and life benefits for those having at least 30 years of service at retirement and 50% for those having attained age 55 with at least 25 years of service.

Life insurance coverage is continued to retirees. The employer pays for the first \$10,000 of life insurance after retirement for the retiree and the retirees pay for the volume in excess of \$10,000. However, both the employer and retiree and the retirees pay for the volume in excess of \$10,000. However, both the employer and retiree rates are based on the blended active/retired rate and there is thus an implied subsidy. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described below to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. Insurance coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Funding Policy. Until 2009, the Richland Parish Sheriff's Office recognized the cost of providing post-employment medical and life insurance benefits (the Richland Parish Sheriff's Office's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2014 and 2013, the Richland Parish Sheriff's Office's portion of health care and life insurance funding cost for retired employees total \$212,115 and \$196,403, respectively.

Effective July 1, 2009, the Richland Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions* (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

Annual Required Contribution. The Richland Parish Sheriff's Office's Annual Required contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level

RICHLAND PARISH SHERIFF
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Notes to the Financial Statements (Continued)

dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is \$561,192.

Net Post-employment Benefit Obligation OPEB (Asset). The table below shows Richland Parish Sheriff's Office's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for the fiscal years ending June 30:

	<u>2014</u>	<u>2013</u>
Beginning Net OPEB Obligation	\$3,399,175	\$3,111,447
Annual required contribution	561,192	539,608
Interest on net OPEB obligation	135,967	124,458
ARC Adjustment	(196,575)	(179,935)
Annual OPEB cost (expense)	500,584	484,131
Contributions made	(212,115)	(196,403)
Increase in net OPEB obligation	288,469	287,728
Net OPEB obligation at end of year	<u>\$3,687,644</u>	<u>\$3,399,175</u>

The following table shows the Richland Parish Sheriff's Office's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Liability (Asset)</u>
June 30, 2014	\$ 500,585	42.37%	\$3,687,644
June 30, 2013	\$ 484,131	40.57%	\$3,399,175

Funded Status and Funding Progress. In 2014 and 2013, Richland Parish Sheriff's Office made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the July 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year June 30, 2014 was \$6,183,921 which is defined as that portion, as determined by a particular actuarial cost method (the Richland Parish Sheriff's Office uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

Actuarial Accrued Liability (AAL)	\$6,183,921
Actuarial Value of Plan Assets (AVP)	NONE
Unfunded Act. Accrued Liability (UAAL)	\$6,183,921
Funded Ratio (AVP/AAL)	0.00%
Covered Payroll (active plan members)	\$3,974,625
UAAL as a percentage of covered payroll	155.59%

RICHLAND PARISH SHERIFF
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Notes to the Financial Statements (Continued)

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Richland Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Richland Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Richland Parish Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method - The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

Actuarial Value of Plan Assets. There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 10%.

Post employment Benefit Plan Eligibility Requirements. Historically, employees have entered D.R.O.P. after twenty to thirty years of service. Since the employer pays for 100% of the OPEB benefits for thirty or more years of service at retirement, we have assumed that future employees will retire four years after the earlier of attainment of age 55 and 26 years of service, or at thirty years of service regardless of age. For employees hired at later ages, we have assumed that actual retirement will not be later than age 65 and 12 years of service. The four years is to accommodate the D.R.O.P. period plus one additional year.

There are nine currently active employees who would be eligible for 100% instead of 50% OPEB benefits to be paid by the employer because of the transition provision. We have assumed that these employees would retire four years after the valuation date. Medical benefits are provided to employees upon actual retirement.

RICHLAND PARISH SHERIFF
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 Notes to the Financial Statements (Continued)

Investment Return Assumption (Discount Rate). GASB Statement 45 state that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits. The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are “blended” rates for active and retired before Medicare eligibility. We have therefore estimated the total “unblended” rates as required by GASB 45 for valuation purposes to be 130% of the blended rates prior to Medicare eligibility. The employer contribution is then the total unblended rate so determined less the retiree contribution, if any.

Inflation Rate. Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Projected Salary Increases. The assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases. The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

6. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2014, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund		\$220,691
Detention Center Special Revenue Fund	\$219,520	
Agency Funds:		

RICHLAND PARISH SHERIFF
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Notes to the Financial Statements (Continued)

	<u>Due To</u>	<u>Due From</u>
Criminal Fund	\$35	
Civil Fund	1,136	
Total	<u>\$220,691</u>	<u>\$220,691</u>

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended June 30, 2014:

	<u>Compensated Absences</u>
Long-term obligations at July 1, 2013	\$104,686
Additions	129,445
Deductions	(158,783)
Adjustments	<u>1,891</u>
Long-term obligations at June 30, 2014	<u>\$77,239</u>

Adjustment to compensated absences balance at June 30, 2014, was made to reflect differences due to changes in beginning and ending pay rates.

8. CHANGES IN AGENCY FUND BALANCES

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

	<u>Tax Collector Fund</u>	<u>Criminal Fund</u>	<u>Sheriff's Civil Fund</u>	<u>Work Release Fund</u>	<u>Inmate Fund</u>	<u>Total</u>
Balance, July 1, 2013	\$93,763	\$108,084	\$25,497	\$151,751	\$144,242	\$523,337
Additions	14,566,961	1,237,803	771,964	1,617,666	4,437,165	22,631,559
Reductions	<u>(14,634,924)</u>	<u>(1,245,129)</u>	<u>(749,659)</u>	<u>(1,586,485)</u>	<u>(4,457,601)</u>	<u>(22,673,798)</u>
Balance June 30, 2014	<u>\$25,800</u>	<u>\$100,758</u>	<u>\$47,802</u>	<u>\$182,932</u>	<u>\$123,806</u>	<u>\$481,098</u>

9. LEASE COMMITMENTS

At June 30, 2014, 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.

RICHLAND PARISH SHERIFF
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Notes to the Financial Statements (Continued)

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.

10. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2014, the tax collector has cash and equivalents (book balances) totaling \$25,800 as follows:

Ad valorem taxes	\$982
Protest taxes	4
Parish licenses	24,311
Tax notices	165
Interest on taxes	16
Redemptions	<u>322</u>
Total	<u><u>\$25,800</u></u>

11. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2014, by taxing body as follows:

Louisiana Forestry Service	\$3,859
Louisiana Tax Commission	12,345
Richland Parish Assessor	1,400,522
Richland Parish Police Jury	2,542,001
Richland Parish School Board	4,540,819
Richland Parish Sheriff	2,083,456
Tensas Levee Basin Board	573,074
Richland Parish Hospital	707,095
Richardson Medical Center	944,261
Ward 1 Fire District	475,247
Alto/Archibald Fire District	19,336
Holly Ridge Fire District	16,688
Mangham Fire District	12,544
Start/Girard Fire District	\$18,351
Fire District No. 8	<u>15,929</u>
Total	<u><u>\$13,365,527</u></u>

RICHLAND PARISH SHERIFF
 Rayville, Louisiana
 Notes to the Financial Statements (Continued)

12. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2014, the tax collector has collected all assessed taxes for the year ended June 30, 2014.

13. OCCUPATIONAL LICENSES COLLECTED

At June 30, 2014, the tax collector has collected and disbursed the following:

	<u>Total</u>	<u>Collection</u>	<u>Final</u>
Richland Parish Police Jury	<u>\$161,941</u>	<u>\$24,291</u>	<u>\$137,650</u>

14. LITIGATION AND CLAIMS

At June 30, 2014, 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.

**15. 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.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

RICHLAND PARISH SHERIFF
Rayville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes:				
Ad valorem	\$1,900,000	\$2,093,413	\$2,098,830	\$5,417
Sales Tax	1,300,000	1,455,000	1,466,744	11,744
Intergovernmental revenues:				
Federal grants - federal revenue	2,500	3,470	12,767	9,297
State grants:				
State supplemental pay	156,000	157,277	157,277	
Other state grants	49,986	36,756	30,588	(6,168)
Local grant	8,000	9,846	11,680	1,834
Fees, charges, and commissions for services:				
Commissions on state revenue sharing	64,000	64,162	64,162	
Commissions on fines & bonds	30,500	53,852	41,390	(12,462)
Civil and criminal fees	177,500	196,312	210,746	14,434
Commissions on license and taxes	50,000	91,848	96,294	4,446
Court attendance	1,600	1,800	760	(1,040)
Tax notices, etc	13,000	19,470	23,630	4,160
Use of money and property	450	1,008	2,954	1,946
Other revenue	3,600	94,257	89,763	(4,494)
Total revenues	<u>3,757,136</u>	<u>4,278,471</u>	<u>4,307,585</u>	<u>29,114</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,668,610	2,626,807	2,645,496	(18,689)
Operating services	313,500	342,227	342,466	(239)
Materials and supplies	300,053	299,292	297,254	2,038
Travel and other charges	66,236	67,486	70,714	(3,228)
Capital outlay	195,000	173,729	183,932	(10,203)
Total expenditures	<u>3,543,399</u>	<u>3,509,541</u>	<u>3,539,862</u>	<u>(30,321)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>213,737</u>	<u>768,930</u>	<u>767,723</u>	<u>(1,207)</u>

Continued

Schedule 1

**RICHLAND PARISH SHERIFF
Rayville, Louisiana
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES				
Proceeds from disposal of assets		\$5,680	\$5,680	
Proceeds from insurance		1,327		(\$1,327)
Total financing source	NONE	7,007	5,680	(1,327)
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	\$213,737	775,937	773,403	(2,534)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,300,000</u>	<u>2,392,245</u>	<u>2,392,245</u>	
FUND BALANCES AT END OF YEAR	<u>\$1,513,737</u>	<u>\$3,168,182</u>	<u>\$3,165,648</u>	<u>(\$2,534)</u>

(Concluded)

RICHLAND PARISH SHERIFF
Rayville, Louisiana

BUDGETARY COMPARISON SCHEDULE
DETENTION CENTER FUND
For the Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
State grants:				
State supplemental pay	\$210,000	\$193,474	\$193,474	
Other	32,000	16,480	17,040	\$560
Local grants				
Fees, charges and commissions for services -				
Feeding and keeping prisoners	6,851,500	6,332,512	6,279,485	(53,027)
Use of money and property	175,100	240,091	269,852	29,761
Other revenue	17,500	26,115	14,952	(11,163)
Total revenues	<u>7,286,100</u>	<u>6,808,672</u>	<u>6,774,803</u>	<u>(33,869)</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	3,796,845	3,491,546	3,479,161	12,385
Operating services	2,151,800	1,987,403	1,976,511	10,892
Materials and supplies	1,219,000	1,201,494	1,180,282	21,212
Travel and other charges	20,200	18,346	18,093	253
Capital outlay	90,500	81,000	93,616	(12,616)
Total expenditures	<u>7,278,345</u>	<u>6,779,789</u>	<u>6,747,663</u>	<u>32,126</u>
EXCESS OF REVENUES OVER EXPENDITURES				
	<u>7,755</u>	<u>28,883</u>	<u>27,140</u>	<u>(1,743)</u>
OTHER FINANCING SOURCES				
Proceeds from disposal of assets		1,777	1,777	
Operating transfer in			23,000	23,000
Total financing sources	<u>NONE</u>	<u>1,777</u>	<u>24,777</u>	<u>23,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES				
	7,755	30,660	51,917	21,257
FUND BALANCES AT BEGINNING OF YEAR				
	<u>200,000</u>	<u>424,345</u>	<u>424,345</u>	
FUND BALANCES AT END OF YEAR				
	<u>\$207,755</u>	<u>\$455,005</u>	<u>\$476,262</u>	<u>\$21,257</u>

**RICHLAND PARISH SHERIFF
Rayville, Louisiana**

**NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2014**

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Richland Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is 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 budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Richland Parish Sheriff
Retiree Healthcare Plan
June 30, 2014

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
June 30, 2009	\$0	\$7,054,986	\$7,054,986	0.00%	\$5,158,797	136.76%
June 30, 2012	\$0	\$5,946,078	\$5,946,078	0.00%	\$4,460,655	133.30%

Note:

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the schedule present information from the last three actuarial valuations. Because the requirements of GASB 45 were implemented starting with the year ended June 30, 2009, only two valuations are available. Additional information will be added after the next valuations. Subsequent to that, information will be presented for the latest three valuations.

STATE OF LOUISIANA

PARISH OF RICHLAND

**AFFIDAVIT
LEE HARRELL, SHERIFF OF RICHLAND PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, LEE HARRELL, SHERIFF OF RICHLAND PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$25,800 is the amount of cash on hand in the tax collector account on June, 30, 2014.

He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year, 2013, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.



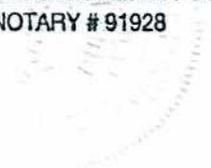
LEE HARRELL, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 8th day of August, 2014, in my office in Rayville, Louisiana.



AMANDA FLOWERS, EX- OFFICIO NOTARY #91928
RICHLAND PARISH, LOUISIANA

**AMANDA FLOWERS
EX-OFFICIO NOTARY
RICHLAND PARISH SHERIFFS DEPT
NOTARY # 91928**



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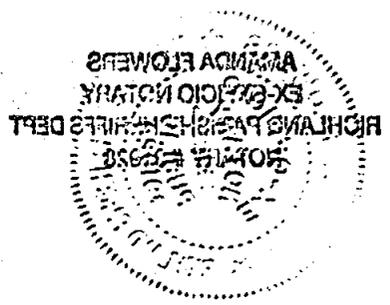
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OTHER SUPPLEMENTARY INFORMATION

PART III

RICHLAND PARISH SHERIFF
Rayville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2014

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.

WORK RELEASE FUND

The Work Release Fund accounts for inmate funds earned working outside of the detention center.

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 Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2014

	<u>TAX COLLECTOR FUND</u>	<u>CRIMINAL FUND</u>	<u>SHERIFF'S CIVIL FUND</u>	<u>WORK RELEASE FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT BEGINNING OF YEAR	<u>\$93,763</u>	<u>\$108,084</u>	<u>\$25,497</u>	<u>\$151,751</u>	<u>\$144,242</u>	<u>\$523,337</u>
ADDITIONS						
Deposits - sheriff's sales, etc.			771,964			771,964
Fines, forfeitures, bonds, etc.		1,237,803				1,237,803
Ad valorem taxes	13,855,903					13,855,903
Protest taxes	25,976					25,976
State Revenue Sharing	432,196					432,196
Parish licenses	171,575					171,575
Interest on:						
NOW accounts	439					439
Delinquent taxes	5,330					5,330
Protested taxes held in escrow	34					34
Redemptions	42,445					42,445
Tax notices, etc.	24,555					24,555
Inmate deposits				1,617,666	4,437,165	6,054,831
In Lieu of taxes	8,508					8,508
Total additions	<u>14,566,961</u>	<u>1,237,803</u>	<u>771,964</u>	<u>1,617,666</u>	<u>4,437,165</u>	<u>22,631,559</u>
Total	<u>14,660,724</u>	<u>1,345,887</u>	<u>797,461</u>	<u>1,769,417</u>	<u>4,581,407</u>	<u>23,154,896</u>
REDUCTIONS						
Deposits settled to:						
Richland Parish:						
Sheriff's General Fund	2,212,303	144,388	133,175			2,489,866
Assessor	1,413,508					1,413,508
Clerk of Court	3,160	93,982	23,356			120,498
Police jury	2,823,104	31,452				2,854,556
School board	4,783,702					4,783,702
Hospital	718,995					718,995
Richardson Medical Center	945,849					945,849
District attorney		155,472				155,472
Fire Districts	561,539					561,539
Indigent Defender Board		172,088				172,088
District judge - Division B		44,994				44,994

(Continued)

RICHLAND PARISH SHERIFF
Rayville, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS
Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others, 2014

	<u>TAX COLLECTOR FUND</u>	<u>CRIMINAL FUND</u>	<u>SHERIFF'S CIVIL FUND</u>	<u>WORK RELEASE FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
REDUCTIONS (CONTD.)						
Deposits settled to (contd.):						
North Louisiana Crime Lab		\$78,862				\$78,862
Louisiana Commission on Law Enforcement		13,877				13,877
Judicial Expense Fund		45,821				45,821
Louisiana Tax Commission	\$12,345					12,345
Louisiana Forestry Commission	4,541					4,541
Tensas Basin Levee Board	612,695					612,695
Pension funds	478,939					478,939
Litigants			\$572,338			572,338
Refunds to inmates				\$1,586,485	\$4,434,601	6,021,086
Transfer to operating					23,000	23,000
Other settlements	64,244	464,193	20,790			549,227
Total reductions	<u>14,634,924</u>	<u>1,245,129</u>	<u>749,659</u>	<u>1,586,485</u>	<u>4,457,601</u>	<u>22,673,798</u>
UNSETTLED BALANCES						
DUE TO TAXING BODIES						
AND OTHERS AT END OF						
	<u>\$25,800</u>	<u>\$100,758</u>	<u>\$47,802</u>	<u>\$182,932</u>	<u>\$123,806</u>	<u>\$481,098</u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

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

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is 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 Auditors Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

RICHLAND PARISH SHERIFF
Rayville, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Richland Parish Sheriff, a component unit of the Richland Parish Police Jury as of and for the year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Richland Parish Sheriff's basic financial statements, and have issued my report thereon dated August 8, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Richland Parish Sheriff's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Richland Parish Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Richland Parish Sheriff's internal control.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

RICHLAND PARISH SHERIFF

Rayville, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2014

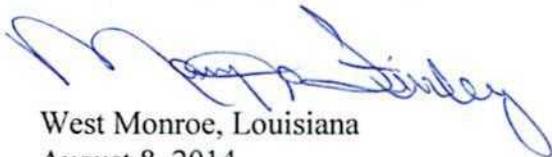
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Richland Parish Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Richland Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Monroe, Louisiana

August 8, 2014

**RICHLAND PARISH SHERIFF
Rayville, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014**

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 significant deficiencies 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, 2014**

There were no audit findings reported in the audit for the year ended June 30, 2013.