

**JACKSON PARISH SHERIFF  
JONESBORO, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
JUNE 30, 2004 and 2003**

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

Release Date 1-12-05

Jackson Parish Sheriff  
Jonesboro, Louisiana  
June 30, 2004 and 2003

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Jackson Parish Sheriff  
Jonesboro, Louisiana  
June 30, 2004 and 2003

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# JACKSON PARISH SHERIFF

Jonesboro, Louisiana  
P. O. Box 303  
Jonesboro, LA 71458-0303

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Within this section of the Jackson Parish Sheriff's (the Sheriff) annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities for the fiscal years ended June 30, 2004 and 2003, respectfully. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. The Sheriff adopted the provisions of the Governmental Accounting Standards Board Statement No. 34 for the year beginning July 1, 2002.

### FINANCIAL HIGHLIGHTS

The Sheriff's assets exceeded its liabilities (net assets) on June 30, 2004 and 2003, by \$798,138 and \$735,949, respectfully. Total Net Assets are comprised of the following:

|  | <u>June 30, 2004</u> | <u>June 30, 2003</u> |
|--|----------------------|----------------------|
| Capital assets, net of accumulated depreciation  | \$ 87,598            | \$150,917            |
| Unrestricted net assets which represent the portion available to maintain continuing obligations to citizens and creditors | \$710,540            | \$585,032            |

### GOVERNMENTAL-WIDE FINANCIAL STATEMENTS

This report consists of a series of new financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Sheriff as whole and present a longer-term view of the Sheriff's finances. These statements tell how the services were financed in the short-term as well as what remains for future spending.

### FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities. The Sheriff uses funds to ensure and demonstrate compliance with finance related laws and regulations. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources at the end of the year. As the Government-wide Financial Statements includes the long-term view, comparisons between these two views may provide insight into the long-term impact as short-term financing decreases. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the difference between these two views.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies and deposits held pending court action. The Sheriff only reports agency funds.

**OTHER INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents Other Required Supplementary Information consisting of a comparison of budgeted revenues and expenditures to actual revenues and expenditures.

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

The Sheriff implemented the new financial reports for the year ended June 30, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Sheriff as a whole.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Assets

|                            | <u>2004</u>             | <u>2003</u>             |
|----------------------------|-------------------------|-------------------------|
| <b>ASSETS:</b>             |                         |                         |
| Cash & cash equivalents    | \$698,545               | \$593,699               |
| Receivables                | 44,740                  | 27,966                  |
| Capital Assets (net)       | <u>87,598</u>           | <u>150,917</u>          |
| <b>Total Assets</b>        | <b><u>\$830,883</u></b> | <b><u>\$772,582</u></b> |
| <b>LIABILITIES:</b>        |                         |                         |
| Accounts Payable           | \$ 13,440               | \$ 11,838               |
| Accrued expenses           | <u>19,305</u>           | <u>24,795</u>           |
| <b>Total Liabilities</b>   | <b><u>\$ 32,745</u></b> | <b><u>\$ 36,633</u></b> |
| <b>NET ASSETS:</b>         |                         |                         |
| Invested in Capital Assets | \$ 87,598               | \$150,917               |
| Unrestricted net assets    | <u>710,540</u>          | <u>585,032</u>          |
| <b>Total Net Assets</b>    | <b><u>\$798,138</u></b> | <b><u>\$735,949</u></b> |

The Sheriff continues to maintain operations with no long-term debt. This is an indication of the Sheriff's ability to pay his obligations as they become due.

## Summary of Statement of Activities

Comparative data for government-wide information is presented to assist analysis in future years. The following table provides a summary of the Sheriff's changes in net assets:

|                              | <u>2004</u>               | <u>2003</u>               |
|------------------------------|---------------------------|---------------------------|
| <b>REVENUES:</b>             |                           |                           |
| Charges for Services/Fines   | \$ 366,158                | \$ 336,322                |
| Operating and Capital Grants | 131,834                   | 138,192                   |
| Property Taxes               | 1,245,239                 | 1,169,054                 |
| Miscellaneous                | <u>17,810</u>             | <u>24,805</u>             |
| <b>Total Revenues</b>        | <b><u>\$1,761,041</u></b> | <b><u>\$1,668,373</u></b> |
| <b>EXPENSES:</b>             |                           |                           |
| Public Safety                | <u>\$1,698,852</u>        | <u>\$1,600,836</u>        |
| Changes in Net Assets        | \$ 62,189                 | \$ 67,537                 |
| Beginning Net Assets         | <u>735,949</u>            | <u>668,412</u>            |
| Ending Net Assets            | <u>\$ 798,138</u>         | <u>\$ 735,949</u>         |

**GOVERNMENTAL FUNCTIONAL EXPENSES**

The total function of the Sheriff is public safety - law enforcement activities.

**GENERAL BUDGETARY HIGHLIGHTS**

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and out-flow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Total governmental funds had an ending fund balance at June 30, 2004 and 2003, of \$798,138 and \$735,949 respectfully.

**CONTACTING THE SHERIFF'S OFFICE**

This financial report is designed to provide a general overview of the Sheriff's finances, compliance with governmental financial reporting laws and regulations and demonstrate the Sheriff's commitment to public accountability. If you have additional questions about this report or would like to request additional information, contact Andy Brown, Sheriff, 500 East Court Street, Jonesboro, LA 71251.



**Johnson, Thomas & Cunningham**  
**Certified Public Accountants**

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

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INDEPENDENT AUDITORS' REPORT

*Andy Brown, Sheriff*  
of Jackson Parish  
500 East Court Street  
Jonesboro, LA 71251

We have audited the accompanying financial statements of the governmental activities and major fund of the Jackson Parish Sheriff as of and for the years ended June 30, 2004 and 2003, which collectively comprise the Sheriff's basic financial statements as listed in the Table of Contents. These basic financial statements are the responsibility of the Jackson Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 U. S. General Accounting Office and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Jackson Parish Sheriff, as of June 30, 2004 and 2003, and the respective changes in the financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the financial statements, the Jackson Parish Sheriff adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. This results in a change in the format and content of the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 2004, on our consideration of the Jackson Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 1 through 5 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the other required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the Sheriff's basic financial statements taken as a whole. The budgetary comparison schedule, individual and combining fund statements and schedules described in The Table of Contents as Supplementary Information are presented for purposes of additional analysis and is not required for the basic financial statements. Such information has been *subjected to the auditing procedures applied by us in the audit of the basic financial statements, and in our opinion, is fairly stated in all material aspects in relation to the basic financial statements taken as a whole.*

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPA's

December 17, 2004

Natchitoches, Louisiana

## BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE  
FINANCAL STATEMENTS**

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Statement of Net Assets  
June 30, 2004 and 2003

|                            | <u>Governmental<br/>Activities</u> |                  |
|----------------------------|------------------------------------|------------------|
|                            | <u>2004</u>                        | <u>2003</u>      |
| <b>ASSETS:</b>             |                                    |                  |
| <b>Current Assets:</b>     |                                    |                  |
| Cash & Cash Equivalents    | \$698,545                          | \$593,699        |
| Revenue Receivable         | <u>44,740</u>                      | <u>27,966</u>    |
| Total Current Assets       | <u>\$743,285</u>                   | <u>\$621,665</u> |
| <b>Non-current Assets:</b> |                                    |                  |
| Capital Assets (Net)       | <u>87,598</u>                      | <u>150,917</u>   |
| Total Assets               | <u>\$830,883</u>                   | <u>\$772,582</u> |
| <b>LIABILITIES:</b>        |                                    |                  |
| Accounts Payable           | \$ 13,440                          | \$ 11,838        |
| Accrued Expenses           | <u>19,305</u>                      | <u>24,795</u>    |
| Total Liabilities          | <u>\$ 32,745</u>                   | <u>\$ 36,633</u> |
| <b>NET ASSETS:</b>         |                                    |                  |
| Invested in Capital Assets | \$ 87,598                          | \$150,917        |
| Unrestricted               | <u>710,540</u>                     | <u>585,032</u>   |
| Total Net Assets           | <u>\$798,138</u>                   | <u>\$735,949</u> |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Statement of Activities  
June 30, 2004

| <u>Activities</u>        | <u>Expenses</u>                 | <u>Program Revenues</u>  |   | <u>Net (Expense)<br/>Revenue and Changes<br/>in Net Assets<br/>Government Activities</u> |
|--------------------------|---------------------------------|--|---|--|
|                          |                                 | <u>Fees, Fines<br/>Commissions,<br/>and Charges<br/>for Services</u> | <u>Operating<br/>Grants<br/>and<br/>Contributions</u> |  |
| Governmental Activities: |                                 |  |   |  |
| Public Safety            | <u>\$1,698,852</u>              | <u>\$366,158</u>   | <u>\$131,834</u>                                      | <u>\$(1,200,860)</u>   |
|                          | General Revenues:               |  |   |  |
|                          | Taxes-                          |  |   |  |
|                          | Ad Valorem                      |  |   | \$1,245,239  |
|                          | Miscellaneous                   |  |   | <u>17,810</u>  |
|                          | Total General Revenues          |  |   | <u>\$1,263,049</u>   |
|                          | Change in Net Assets            |  |   | \$ 62,189  |
|                          | Net Assets at Beginning of Year |  |   | <u>735,949</u>   |
|                          | Net Assets at End of Year       |  |   | <u>\$ 798,138</u>  |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Statement of Activities  
June 30, 2003

| <u>Activities</u>        | <u>Expenses</u>    | <u>Program Revenues</u>  |   | <u>Net (Expense)<br/>Revenue and Changes<br/>in Net Assets<br/>Government Activities</u> |
|--------------------------|--------------------|--|---|--|
|                          |                    | <u>Fees, Fines<br/>Commissions,<br/>and Charges<br/>for Services</u> | <u>Operating<br/>Grants<br/>and<br/>Contributions</u> |  |
| Governmental Activities: |                    |  |   |  |
| Public Safety            | <u>\$1,600,836</u> | <u>\$336,322</u>   | <u>\$138,192</u>                                      | <u>\$(1,126,322)</u>   |
|                          |                    | General Revenues:  |   |  |
|                          |                    |  | Taxes-  |  |
|                          |                    |  | Ad Valorem  | \$1,169,054  |
|                          |                    |  | Miscellaneous   | 16,348   |
|                          |                    |  | Gain on Sale of Assets                                | <u>8,457</u>   |
|                          |                    |  | Total General Revenues                                | <u>\$1,193,859</u>   |
|                          |                    |  | Change in Net Assets                                  | \$ 67,537  |
|                          |                    |  | Net Assets at Beginning of Year                       | <u>668,412</u>   |
|                          |                    |  | Net Assets at End of Year                             | <u>\$ 735,949</u>  |

See notes to financial statements.

**FUND FINANCIAL STATEMENTS**



Jackson Parish Sheriff  
Jonesboro, Louisiana  
Balance Sheet-Governmental Funds  
June 30, 2004

|                                    | <u>Major Fund</u><br>General<br>Fund | <u>Nonmajor Fund</u><br>Jury Service<br>Fund | Total<br>Governmental<br>Funds |
|------------------------------------|--------------------------------------|--|--------------------------------|
| <b>ASSETS:</b>                     |                                      |  |                                |
| Cash & Cash Equivalents            | \$698,485                            | \$60   | \$ 698,545                     |
| Revenue Receivable                 | <u>44,740</u>                        | <u>0</u>                                     | <u>44,740</u>                  |
| Total Assets                       | <u>\$743,225</u>                     | <u>\$60</u>                                  | <u>\$ 743,285</u>              |
| <b>LIABILITIES:</b>                |                                      |  |                                |
| Accounts Payable                   | \$ 13,440                            | \$ 0   | \$ 13,440                      |
| Accrued Expenses                   | <u>19,305</u>                        | <u>0</u>                                     | <u>19,305</u>                  |
| Total Liabilities                  | <u>\$ 32,745</u>                     | <u>\$ 0</u>                                  | <u>\$ 32,745</u>               |
| <b>FUND BALANCE:</b>               |                                      |  |                                |
| Unreserved                         | <u>710,480</u>                       | <u>60</u>                                    | 710,540                        |
| Total Liabilities and Fund Balance | <u>\$743,225</u>                     | <u>\$60</u>                                  |                                |

Amounts reported for Governmental Activities  
in the Statement of Net Assets are different because:

Capital Assets used in Governmental Activities are not  
financial resources and, therefore, are not reported  
in the funds-

|                                       |                   |
|---------------------------------------|-------------------|
| Capital Assets                        | 587,067           |
| Less, Accumulated Depreciation        | <u>(499,469)</u>  |
| Net Assets of Governmental Activities | <u>\$ 798,138</u> |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Balance Sheet-Governmental Fund  
June 30, 2003

|   | <u>Major Fund</u><br><u>General</u><br><u>Fund</u> |
|---|--|
| <b>ASSETS:</b>  |  |
| Cash & Cash Equivalents   | \$ 593,699   |
| Revenue Receivable  | <u>27,966</u>                                      |
| Total Assets  | <u>\$ 621,665</u>                                  |
| <b>LIABILITIES:</b>   |  |
| Accounts Payable  | \$ 11,838  |
| Accrued Expenses  | <u>24,795</u>                                      |
| Total Liabilities   | <u>\$ 36,633</u>                                   |
| <b>FUND BALANCE:</b>  |  |
| Unreserved  | \$ 585,032   |
| Amounts reported for Governmental Activities<br>in the Statement of Net Assets are different because:                           |  |
| Capital Assets used in Governmental Activities are not<br>financial resources and, therefore, are not reported<br>in the funds- |  |
| Capital Assets  | 587,067  |
| Less, Accumulated Depreciation  | <u>(436,150)</u>                                   |
| Net Assets of Governmental Activities   | <u>\$ 735,949</u>                                  |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2004

|  | <u>Major Fund</u><br>General<br><u>Fund</u> | <u>Nonmajor Fund</u><br>Jury Service<br><u>Fund</u> | Total<br>Governmental<br><u>Funds</u> |
|--|---|---|---------------------------------------|
| <b>REVENUES:</b>   |   |   |                                       |
| Taxes-   |   |   |                                       |
| Ad Valorem   | \$1,245,239                                 | \$ 0  | \$1,245,239                           |
| Fees, Fines, Commissions<br>& Charges for Services-      |   |   |                                       |
| Civil & Criminal Fees                                    | 37,122                                      | 0   | 37,122                                |
| Commissions-Sheriff's Revenue Sharing                    | 62,155                                      | 0   | 62,155                                |
| Commissions-Fines & Bonds                                | 57,399                                      | 0   | 57,399                                |
| Commissions-Judicial Sales & Seizures                    | 38,166                                      | 0   | 38,166                                |
| Prisoner Maintenance                                     | 139,930                                     | 0   | 139,930                               |
| Other Fees, Fines, Commissions<br>& Charges for Services | 30,885                                      | 501   | 31,386                                |
| Operating Grants & Contributions-                        |   |   |                                       |
| Federal Grant  | 18,990                                      | 0   | 18,990                                |
| Law Enforcement Grant                                    | 20,375                                      | 0   | 20,375                                |
| State Supplemental Pay                                   | 49,213                                      | 0   | 49,213                                |
| State Revenue Sharing                                    | 38,756                                      | 0   | 38,756                                |
| Other Operating Grants & Contributions                   | 4,500                                       | 0   | 4,500                                 |
| Miscellaneous-   |   |   |                                       |
| Interest   | <u>17,809</u>                               | <u>1</u>  | <u>17,810</u>                         |
| Total Revenues   | <u>\$1,760,539</u>                          | <u>\$502</u>  | <u>\$1,761,041</u>                    |
| <b>EXPENDITURES:</b>                                     |   |   |                                       |
| Public Safety-   |   |   |                                       |
| Current-   |   |   |                                       |
| Personal Services & Related Benefits                     | \$1,345,477                                 | \$ 0  | \$1,345,477                           |
| Operating Services                                       | 214,773                                     | 442   | 215,215                               |
| Materials & Supplies                                     | 72,705                                      | 0   | 72,705                                |
| Travel & Other Charges                                   | <u>2,136</u>                                | <u>0</u>  | <u>2,136</u>                          |
| Total Expenditures                                       | <u>\$1,635,091</u>                          | <u>\$442</u>  | <u>\$1,635,533</u>                    |
| Excess of Revenues over Expenditures                     | \$ 125,448                                  | \$ 60   | \$ 125,508                            |
| Fund Balance-Beginning of Year                           | <u>585,032</u>                              | <u>0</u>  | <u>585,032</u>                        |
| Fund Balance-End of Year                                 | <u>\$ 710,480</u>                           | <u>\$ 60</u>  | <u>\$ 710,540</u>                     |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
*Statement of Revenues, Expenditures and Changes in Fund Balance*  
For the Year Ended June 30, 2003

|  | <u>Major Fund</u><br><u>General Fund</u> |
|--|--|
| <b>REVENUES:</b>   |  |
| Taxes-   |  |
| Ad Valorem   | \$1,169,054                              |
| Fees, Fines, Commissions<br>& Charges for Services-      |  |
| Civil & Criminal Fees                                    | 29,674                                   |
| Commissions-Sheriff's Revenue Sharing                    | 61,991                                   |
| Commissions-Fines & Bonds                                | 42,097                                   |
| Commissions-Judicial Sales & Seizures                    | 29,451                                   |
| Prisoner Maintenance                                     | 146,861                                  |
| Other Fees, Fines, Commissions<br>& Charges for Services | 26,248                                   |
| Operating Grants & Contributions-                        |  |
| Federal Grant  | 26,602                                   |
| Law Enforcement Grant                                    | 12,176                                   |
| State Supplemental Pay                                   | 62,056                                   |
| State Revenue Sharing                                    | 37,358                                   |
| Miscellaneous-   |  |
| Interest   | <u>16,348</u>                            |
| Total Revenues   | <u>\$1,659,916</u>                       |
| <b>EXPENDITURES:</b>                                     |  |
| Public Safety-   |  |
| Current-   |  |
| Personal Services & Related Benefits                     | \$1,283,295                              |
| Operating Services                                       | 173,080                                  |
| Materials & Supplies                                     | 57,676                                   |
| Travel & Other Charges                                   | 1,884                                    |
| Capital Outlay   | <u>24,720</u>                            |
| Total Expenditures                                       | <u>\$1,540,655</u>                       |
| Excess of Revenues over Expenditures                     | <u>\$ 119,261</u>                        |

Continued next page

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Statement of Revenues, Expenditures and Changes in Fund Balance  
(continued)  
For the Year Ended June 30, 2003

|  | <u>Major Fund</u><br><u>General Fund</u> |
|--|--|
| <b>OTHER FINANCING SOURCES (USES):</b>                                   |  |
| Proceeds of Short-term Debt  | \$ 40,000                                |
| Repayment of Short-term Debt   | (40,000)                                 |
| Proceeds from Sale of Assets   | <u>8,457</u>                             |
| Total Other Financing  | \$ <u>8,457</u>                          |
| Excess of Revenues and Other Sources over<br>Expenditures and Other Uses | \$ 127,718                               |
| Fund Balance-Beginning of Year   | <u>457,314</u>                           |
| Fund Balance-End of Year   | \$ <u>585,032</u>                        |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of the Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2004

|  |                  |
|--|------------------|
| Total Net Change in Fund Balance<br>at June 30, 2004, per Statement of Revenues,<br>Expenditures and Changes in Fund Balance   | \$125,508        |
| Amounts reported for Governmental Activities<br>in the Statement of Activities are different because:  |                  |
| Governmental Funds report Capital Outlays as<br>expenditures. However, in the Statement of<br>Activities the cost of these assets is allocated over<br>their estimated useful lives as depreciation expense. |                  |
| Depreciation expense for the year ended<br>June 30, 2004   | <u>(63,319)</u>  |
| Total changes in Net Assets at June 30, 2004,<br>per Statement of Activities   | \$ <u>62,189</u> |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of the Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2003

|  |                  |
|--|------------------|
| Total Net Change in Fund Balance<br>at June 30, 2003, per Statement of Revenues,<br>Expenditures and Changes in Fund Balance   | \$127,718        |
| Amounts reported for Governmental Activities<br>in the Statement of Activities are different because:  |                  |
| Governmental Funds report Capital Outlays as<br>expenditures. However, in the Statement of<br>Activities the cost of these assets is allocated over<br>their estimated useful lives as depreciation expense.<br>The cost of capital assets recorded in the current period is | 24,720           |
| Depreciation expense on capital assets is reported in<br>the Government-wide financial statements, but they<br>do not require the use of current financial resources<br>and are not reported in the Fund Financial Statements.<br>Current year depreciation expenses are     | <u>(84,901)</u>  |
| Total changes in Net Assets at June 30, 2003,<br>per Statement of Activities   | <u>\$ 67,537</u> |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Fiduciary Fund Type-Agency Funds  
Statement of Fiduciary Net Assets  
For the Year Ended June 30, 2004

|                         | <u>Sheriff's<br/>Civil<br/>Fund</u> | <u>Sheriff's<br/>Criminal<br/>Fund</u> | <u>Tax<br/>Collector<br/>Fund</u> | <u>Total</u>     |
|-------------------------|-------------------------------------|--|-----------------------------------|------------------|
| <b>ASSETS:</b>          |                                     |  |                                   |                  |
| Cash & Cash Equivalents | \$307                               | \$121,541                              | \$ 27                             | \$121,875        |
| Investments             | <u>0</u>                            | <u>0</u>                               | <u>286,719</u>                    | <u>286,719</u>   |
| Total Assets            | <u>\$307</u>                        | <u>\$121,541</u>                       | <u>\$286,746</u>                  | <u>\$408,594</u> |
| <b>LIABILITIES:</b>     |                                     |  |                                   |                  |
| Unsettled Deposits      | <u>\$307</u>                        | <u>\$121,541</u>                       | <u>\$286,746</u>                  | <u>\$408,594</u> |

See notes to financial statements.



Jackson Parish Sheriff  
Jonesboro, Louisiana  
Fiduciary Fund Type-Agency Funds  
Statement of Fiduciary Net Assets  
For the Year Ended June 30, 2003

|                         | <u>Sheriff's<br/>Civil<br/>Fund</u> | <u>Sheriff's<br/>Criminal<br/>Fund</u> | <u>Tax<br/>Collection<br/>Fund</u> | <u>Total</u>     |
|-------------------------|-------------------------------------|--|------------------------------------|------------------|
| <b>ASSETS:</b>          |                                     |  |                                    |                  |
| Cash & Cash Equivalents | \$0                                 | \$92,566                               | \$ 20                              | \$ 92,586        |
| Investments             | <u>0</u>                            | <u>0</u>                               | <u>221,847</u>                     | <u>221,847</u>   |
| Total Assets            | <u>\$0</u>                          | <u>\$92,566</u>                        | <u>\$221,867</u>                   | <u>\$314,433</u> |
| <b>LIABILITIES:</b>     |                                     |  |                                    |                  |
| Unsettled Deposits      | <u>\$0</u>                          | <u>\$92,566</u>                        | <u>\$221,867</u>                   | <u>\$314,433</u> |

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

**1. 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 ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem property taxes and state revenue sharing funds.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility of 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, and other community-involvement programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

In accordance with certain laws the Sheriff accounts for the collection and disbursement of bonds, fines and costs and forfeitures imposed by the district court.

**2. Summary of Significant Accounting Policies:**

A. Reporting Entity-

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as 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 or provided 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.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

*The Statement of Net Assets and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.*

*The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.*

C. Fund Financial Statements (FFS)-

*The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The funds of the Sheriff are described as follows:*

Governmental Funds-

General Fund

*The General Fund, as provided by Louisiana Revised Statute 33:1422 is the principal fund and is used to account for the operations of the Sheriff's office. The Sheriff's primary 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, and various other reimbursements, fees, grants, and commissions. General operating expenditures are paid from this fund.*

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004

Special Revenue Funds

The special revenue fund is used to account for the proceeds of specific revenue sources. Those revenues are legally restricted to expenditures for specified purposes. Per criteria for FFS above, this fund is presented as a nonmajor fund in the governmental fund financial statements.

Fiduciary Funds-

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Net Assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds, which are custodial in nature (assets equal liabilities); do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

D. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement is used as appropriate.

- a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004

- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost of recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting-

In the government-wide Statement of Assets and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic assets used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Sheriff.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. 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.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of useful lives by type of asset is as follows:

|                      |          |
|----------------------|----------|
| Furniture, computers | 5 years  |
| Radios               | 10 years |
| Buildings            | 20 years |

Equity Classifications-

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets—Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net assets—All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

F. Budget-

Prior to the beginning of each fiscal year, the Sheriff adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

H. Compensated Absences –

Employees are not allowed to carry leave forward from year to year, therefore, there is no entry made for compensated absences.

**3. Changes in Accounting Principles:**

For the year ended June 30, 2003, the Sheriff has implemented GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. GASB No. 34 creates new basic financial statements for reporting on the Sheriff's financial activities.

The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

The implementation of GASB No. 34 caused the opening fund balance at June 30, 2002, to be restated in terms of "net assets" as follows:

|  |            |                  |
|--|------------|------------------|
| Total fund balance-Governmental Fund<br>at June 30, 2002 |            | \$457,314        |
| Add: Cost of capital assets<br>at June 30, 2002          | \$ 570,804 |                  |
| Less: Accumulated Depreciation<br>at June 30, 2002       | (359,706)  | <u>211,098</u>   |
| Net Assets at June 30, 2002                              |            | <u>\$668,412</u> |

**4. Levied Taxes:**

The Sheriff levied the following ad valorem taxes for both 2003 and 2004.

|                          |       |              |
|--------------------------|-------|--------------|
| Constitutional           | 10.92 | indefinite   |
| Law Enforcement District | 8.00  | expires 2005 |



Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar was as follows:

|                            |                            |
|----------------------------|----------------------------|
| Assessment date            | January 1                  |
| Levy date                  | June 30                    |
| Tax bills mailed           | October 15                 |
| Total taxes due            | December 31                |
| Penalties & interest added | January 31 of ensuing year |
| Tax Sale                   | May 15 of ensuing year     |

Total assessed value was \$92,324,250 in 2004 and \$75,259,350 in 2003. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property tax. This homestead exemption was a total of \$17,411,340 in 2004 and \$16,028,920 in 2003 of the assessed value. The following are the principal taxpayers for the parish:

| <u>Taxpayer</u>          | <u>2004</u>                   |   | <u>2003</u>                   |   |
|--------------------------|-------------------------------|---|-------------------------------|---|
|                          | <u>Assessed<br/>Valuation</u> | <u>Percentage of<br/>Total Assessed<br/>Value</u> | <u>Assessed<br/>Valuation</u> | <u>Percentage of<br/>Total Assessed<br/>Value</u> |
| Anadarko Petroleum       | \$15,516,850                  | 16.81%  | 7,241,960                     | 9.62%   |
| Smurfit Stone Container  | 13,058,770                    | 14.14%  | 13,649,620                    | 18.14%  |
| Entergy                  | 2,454,670                     | 2.66%   | 2,247,870                     | 2.99%   |
| General Electric Railcar | 1,986,810                     | 2.15%   | 2,390,290                     | 3.18%   |

**5. Cash, Cash Equivalents and Investments:**

The Sheriff has cash, cash equivalents, and time deposits (book balances) as follows:

|                 | <u>2004</u>        | <u>2003</u>      |
|-----------------|--------------------|------------------|
| Demand Deposits | \$ 806,404         | \$674,153        |
| Petty Cash      | 100                | 100              |
| Time Deposits   | <u>286,719</u>     | <u>221,847</u>   |
| Total           | <u>\$1,093,223</u> | <u>\$896,100</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 bank. The market value of the pledged securities plus the federal deposit

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

insurance must at all times exceed the amount on deposit with the fiscal agent. 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. At June 30, 2004 and 2003 the Sheriff has \$895,068 and \$741,333 respectfully in deposits (collected bank balances). These deposits are secured from risk as follows:

|                    | <u>2004</u>        | <u>2003</u>      |
|--------------------|--------------------|------------------|
| Demand Deposits    | \$ 895,068         | \$ 741,333       |
| Time Deposits      | 286,719            | 221,847          |
| FDIC               | (100,000)          | (100,000)        |
| Pledged Securities | <u>(1,081,787)</u> | <u>(863,180)</u> |
| Uninsured          | \$ <u>0</u>        | \$ <u>0</u>      |

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, 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.

**6. Capital Assets:**

Capital asset balances and activity for the years ended June 30, 2004 and 2003, are as follows:

| Governmental<br><u>Activities</u> | <u>Balance</u><br><u>07-01-02</u> | <u>Additions</u>  | <u>Deletions</u>  | <u>Balance</u><br><u>06-30-03</u> | <u>Additions</u>  | <u>Balance</u><br><u>06-30-04</u> |
|-----------------------------------|-----------------------------------|-------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|
| Capital Assets:                   |                                   |                   |                   |                                   |                   |                                   |
| Office Furniture                  |                                   |                   |                   |                                   |                   |                                   |
| Fixtures and Equipment            | \$ 87,542                         | \$ 6,420          | 0                 | \$ 93,962                         | \$ 0              | \$ 93,962                         |
| Radios                            | 121,891                           | 0                 | 0                 | 121,891                           | 0                 | 121,891                           |
| Vehicles                          | 335,144                           | 18,300            | (8,457)           | 344,987                           | 0                 | 344,987                           |
| Buildings                         | <u>26,227</u>                     | <u>0</u>          | <u>0</u>          | <u>26,227</u>                     | <u>0</u>          | <u>26,227</u>                     |
| Total Assets                      | <u>\$570,804</u>                  | <u>\$ 24,720</u>  | <u>\$ (8,457)</u> | <u>\$587,067</u>                  | <u>\$ 0</u>       | <u>\$587,067</u>                  |
| Less, Accumulated                 |                                   |                   |                   |                                   |                   |                                   |
| Depreciation:                     |                                   |                   |                   |                                   |                   |                                   |
| Office Furniture                  |                                   |                   |                   |                                   |                   |                                   |
| Fixtures and Equipment            | \$ 72,254                         | \$ 5,607          | 0                 | \$ 77,861                         | \$ 4,038          | \$ 81,899                         |
| Radios                            | 72,374                            | 13,430            | 0                 | 85,804                            | 13,430            | 99,234                            |
| Vehicles                          | 210,105                           | 65,154            | (8,457)           | 266,802                           | 45,142            | 311,944                           |
| Buildings                         | <u>4,973</u>                      | <u>710</u>        | <u>0</u>          | <u>5,683</u>                      | <u>710</u>        | <u>6,393</u>                      |
| Total Depreciation                | <u>\$359,706</u>                  | <u>\$ 84,901</u>  | <u>\$ (8,457)</u> | <u>\$436,150</u>                  | <u>63,320</u>     | <u>\$499,470</u>                  |
| Net Capital Assets                | <u>\$211,098</u>                  | <u>\$(60,181)</u> | <u>\$ 0</u>       | <u>\$150,917</u>                  | <u>\$(63,320)</u> | <u>\$ 87,597</u>                  |

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

**7. Receivables:**

The following is a summary of receivables at June 30, 2004 and 2003:

| <u>Class of Receivable</u>            | <u>2004</u>     | <u>2003</u>     |
|---------------------------------------|-----------------|-----------------|
| <b>Intergovernmental Revenues-</b>    |                 |                 |
| Federal Grant                         | \$ 3,231        | \$ 5,249        |
| State Grant-Supplemental Pay          | 4,500           | 0               |
| <b>Fees, Charges and Commissions-</b> |                 |                 |
| Fines & Forfeitures                   | 11,754          | 2,522           |
| Civil and Criminal Fees               | 3,749           | 4,841           |
| Feeding and Keeping Prisoners         | 12,866          | 11,947          |
| Use of Money and Property             | 5,834           | 1,714           |
| Miscellaneous                         | <u>2,806</u>    | <u>1,693</u>    |
| Total                                 | <u>\$44,740</u> | <u>\$27,966</u> |

**8. Pension Plan:**

*Plan Description.* Substantially all employees of the Jackson Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 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 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and who 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 55. The System also provides death and disability benefits. Benefits are established by state statute.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

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, LA 70806 or by calling (800) 586-9049.

*Funding Policy.* Plan members are required by state statute to contribute 9.8 percent of their annual covered salary and the Jackson Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.25 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 Jackson 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 Jackson Parish Sheriffs contributions to the System for the years ending June 30, 2004, 2003, and 2002, were \$92,580, \$74,028, and \$64,070, respectively, equal to the required contributions for each year.

**9. Post-Retirement Benefits:**

The Sheriff provides certain continuing healthcare and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits upon retirement. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premium is paid jointly by the employee/retiree and the Sheriff. The Sheriff recognizes the cost of providing these benefits as an expenditure when the monthly premiums are paid. The cost of these post-retirement benefits was \$19,758 and \$18,641 for 2004 and 2003 respectively.

**10. Changes in Agency Balances:**

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

| Agency<br>Fund          | Balance<br>07-01-02 | Additions          | Deductions         | Balance<br>06-30-03 | Additions          | Deductions         | Balance<br>06-30-04 |
|-------------------------|---------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| Sheriff's Civil Fund    | \$ 0                | \$ 148,202         | \$ 148,202         | \$ 0                | \$ 162,651         | \$ 162,344         | \$ 307              |
| Sheriff's Criminal Fund | 75,801              | 292,832            | 276,067            | 92,566              | 360,108            | 331,133            | 121,541             |
| Tax Collector's Fund    | <u>252,640</u>      | <u>6,859,974</u>   | <u>6,890,747</u>   | <u>221,867</u>      | <u>6,795,848</u>   | <u>6,730,969</u>   | <u>286,746</u>      |
| Total                   | <u>\$328,441</u>    | <u>\$7,301,008</u> | <u>\$7,315,016</u> | <u>\$314,433</u>    | <u>\$7,318,607</u> | <u>\$7,224,446</u> | <u>\$408,594</u>    |

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Notes to Financial Statements  
June 30, 2004 and 2003

**11. Leases:**

On September 12, 1985, the Jackson Parish Sheriff entered into a 99-year property lease of three acres of land to be used as a firearms and training complex. Total consideration on this lease is \$10 for the entire lease period.

**12. Taxes Paid under Protest:**

The unsettled balances due to taxing bodies and others in the agency fund at June 30, 2004 and 2003 include \$66,035 for 2004 and \$69,443 for 2003 of taxes paid under protest, plus interest earned on the investment of these funds of \$3,289 and \$5,322 for 2004 and 2003. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**13. State Revenue Sharing Funds:**

The revenue sharing funds were distributed as follows:

|                            | <u>2004</u>      | <u>2003</u>      |
|----------------------------|------------------|------------------|
| Jackson Parish:            |                  |                  |
| Police Jury                | \$102,634        | \$107,368        |
| School Board               | 74,459           | 77,879           |
| Assessor                   | 26,884           | 25,931           |
| Ambulance Service District | 3,828            | 3,708            |
| Sheriff                    | 100,911          | 108,846          |
| Pension Funds              | <u>9,661</u>     | <u>9,635</u>     |
| Total                      | <u>\$318,377</u> | <u>\$333,367</u> |

**14. Expenditures of the Sheriff's Office Paid by the Parish Police Jury:**

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the Jackson Parish Police Jury.

**15. Short-Term Borrowings:**

In November 2002, the Jackson Parish Sheriff borrowed money from a local bank for a period of less than 90 days. This short-term loan was repaid in January 2003. The process of this borrowing was used to fund operating costs on a short-term basis.

**OTHER REQUIRED  
SUPPLEMENTARY INFORMATION**

Jackson Parish Sheriff  
Jonesboro, Louisiana  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2004

|  | <u>Budget</u>      |                    | <u>Actual</u>      | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|--------------------|--------------------|--|
|  | <u>Original</u>    | <u>Final</u>       |                    |  |
| <b>REVENUES:</b>   |                    |                    |                    |  |
| Taxes-   |                    |                    |                    |  |
| Ad Valorem   | \$1,100,000        | \$1,235,000        | \$1,245,239        | \$ 10,239                              |
| Fees, Fines, Commissions<br>& Charges for Services-      |                    |                    |                    |  |
| Civil & Criminal Fees                                    | 30,000             | 33,250             | 37,122             | 3,872                                  |
| Commissions-Sheriff's Revenue Sharing                    | 50,000             | 60,000             | 62,155             | 2,155                                  |
| Commissions-Fines & Bonds                                | 45,000             | 50,000             | 57,399             | 7,399                                  |
| Commissions-Judicial Sales & Seizures                    | 27,300             | 30,000             | 38,166             | 8,166                                  |
| Prisoner Maintenance                                     | 110,000            | 133,000            | 139,930            | 6,930                                  |
| Other Fees, Fines, Commissions<br>& Charges for Services | 25,000             | 45,206             | 30,885             | (14,321)                               |
| Operating Grants & Contributions-                        |                    |                    |                    |  |
| Federal Grant  | 20,000             | 20,000             | 18,990             | (1,010)                                |
| Law Enforcement Grant                                    | 20,000             | 20,000             | 20,375             | 375                                    |
| State Supplemental Pay                                   | 48,000             | 44,500             | 49,213             | 4,713                                  |
| State Revenue Sharing                                    | 36,000             | 36,000             | 38,756             | 2,756                                  |
| Other Operating Grants & Contributions                   | 0                  | 0                  | 4,500              | 4,500                                  |
| Miscellaneous-   |                    |                    |                    |  |
| Interest   | <u>10,100</u>      | <u>10,100</u>      | <u>17,809</u>      | <u>7,709</u>                           |
| Total Revenues   | <u>\$1,521,400</u> | <u>\$1,717,056</u> | <u>\$1,760,539</u> | <u>\$ 43,483</u>                       |
| <b>EXPENDITURES:</b>                                     |                    |                    |                    |  |
| Public Safety-   |                    |                    |                    |  |
| Current-   |                    |                    |                    |  |
| Personal Services & Related Benefits                     | \$1,338,669        | \$1,361,400        | \$1,345,477        | \$ 15,923                              |
| Operating Services                                       | 174,750            | 239,625            | 214,773            | 24,852                                 |
| Materials & Supplies                                     | 61,000             | 88,500             | 72,705             | 15,795                                 |
| Travel & Other Charges                                   | 2,500              | 3,700              | 2,136              | 1,564                                  |
| Intergovernmental  | <u>11,500</u>      | <u>11,500</u>      | <u>0</u>           | <u>11,500</u>                          |
| Total Expenditures                                       | <u>\$1,588,419</u> | <u>\$1,704,725</u> | <u>\$1,635,091</u> | <u>\$ 69,634</u>                       |
| <i>Excess of Revenues over Expenditures</i>              | \$ (67,019)        | \$ 12,331          | \$ 125,448         | \$ 113,117                             |
| Fund Balance-Beginning of Year                           | <u>585,032</u>     | <u>585,032</u>     | <u>585,032</u>     | <u>0</u>                               |
| Fund Balance-End of Year                                 | <u>\$ 518,013</u>  | <u>\$ 597,363</u>  | <u>\$ 710,480</u>  | <u>\$ 113,117</u>                      |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2003

|  | <u>Budget</u>       |                    | <u>Actual</u>      | Variance<br>Favorable<br>(Unfavorable) |
|--|---------------------|--------------------|--------------------|--|
|  | <u>Original</u>     | <u>Final</u>       |                    |  |
| <b>REVENUES:</b>   |                     |                    |                    |  |
| Taxes-   |                     |                    |                    |  |
| Ad Valorem   | \$ 980,000          | \$1,100,000        | \$1,169,054        | \$ 69,054                              |
| Fees, Fines, Commissions<br>& Charges for Services-      |                     |                    |                    |  |
| Civil & Criminal Fees                                    | 25,000              | 24,800             | 29,674             | 4,874                                  |
| Commissions-Sheriff's Revenue Sharing                    | 62,000              | 62,000             | 61,991             | (9)                                    |
| Commissions-Fines & Bonds                                | 34,000              | 34,000             | 42,097             | 8,097                                  |
| Commissions-Judicial Sales & Seizures                    | 20,000              | 20,000             | 29,451             | 9,451                                  |
| Prisoner Maintenance                                     | 110,000             | 110,000            | 146,861            | 36,861                                 |
| Other Fees, Fines, Commissions<br>& Charges for Services | 9,504               | 28,010             | 26,248             | (1,762)                                |
| Operating Grants & Contributions-                        |                     |                    |                    |  |
| Federal Grant  | 25,000              | 25,600             | 26,602             | 1,002                                  |
| Law Enforcement Grant                                    | 14,700              | 12,000             | 12,176             | 176                                    |
| State Supplemental Pay                                   | 70,400              | 67,400             | 62,056             | (5,344)                                |
| State Revenue Sharing                                    | 38,615              | 37,000             | 37,358             | 358                                    |
| Miscellaneous-   |                     |                    |                    |  |
| Interest   | <u>13,300</u>       | <u>13,300</u>      | <u>16,348</u>      | <u>3,048</u>                           |
| Total Revenues   | <u>\$1,402,519</u>  | <u>\$1,534,110</u> | <u>\$1,659,916</u> | <u>\$ 125,806</u>                      |
| <b>EXPENDITURES:</b>                                     |                     |                    |                    |  |
| Public Safety-   |                     |                    |                    |  |
| Current-   |                     |                    |                    |  |
| Personal Services & Related Benefits                     | \$1,272,034         | \$1,329,673        | \$1,283,295        | \$ 46,378                              |
| Operating Services                                       | 179,028             | 174,550            | 173,080            | 1,470                                  |
| Materials & Supplies                                     | 50,000              | 69,000             | 57,676             | 11,324                                 |
| Travel & Other Charges                                   | 5,000               | 3,000              | 1,884              | 1,116                                  |
| Capital Outlay   | <u>13,700</u>       | <u>34,400</u>      | <u>24,720</u>      | <u>9,680</u>                           |
| Total Expenditures                                       | <u>\$1,519,762</u>  | <u>\$1,610,623</u> | <u>\$1,540,655</u> | <u>\$ 69,968</u>                       |
| Excess of Revenues over Expenditures                     | <u>\$ (117,243)</u> | <u>\$ (76,513)</u> | <u>\$ 119,261</u>  | <u>\$195,774</u>                       |

Continued next page



Jackson Parish Sheriff  
Jonesboro, Louisiana  
General Fund  
Budgetary Comparison Schedule  
(continued)  
For the Year Ended June 30, 2003

|  | <u>Budget</u>     |                   | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-------------------|-------------------|-------------------|---|
|  | <u>Original</u>   | <u>Final</u>      |                   |   |
| OTHER FINANCING SOURCES (USES):  |                   |                   |                   |   |
| Proceeds of Short-term Debt  | \$ 0              | \$ 40,000         | \$ 40,000         | \$ 0  |
| Repayment of Short-term Debt   | 0                 | (40,000)          | (40,000)          | 0   |
| Proceeds from Sale of Assets   | <u>0</u>          | <u>8,000</u>      | <u>8,457</u>      | <u>457</u>                                      |
| Total Other Financing  | \$ <u>0</u>       | \$ <u>8,000</u>   | \$ <u>8,457</u>   | \$ <u>457</u>                                   |
| Excess of Revenues and Other Sources over<br>Expenditures and Other Uses | \$ (117,243)      | \$ (68,513)       | \$ 127,718        | \$ 196,231                                      |
| Fund Balance-Beginning of Year   | <u>457,314</u>    | <u>457,314</u>    | <u>457,314</u>    | <u>0</u>  |
| Fund Balance-End of Year   | \$ <u>340,071</u> | \$ <u>388,801</u> | \$ <u>585,032</u> | \$ <u>196,231</u>                               |

See notes to financial statements.

**SUPPLEMENTAL INFORMATION SCHEDULES**

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Supplemental Information Schedules  
as of and for the Years Ended June 30, 2004 and 2003

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUNDS

The *Sheriff's Civil Fund* accounts for funds held in civil suits, sheriff's sales, and garnishments and the disbursement of these collections to the proper recipients in accordance with applicable laws.

The *Sheriff's Criminal Fund* accounts for collection of bonds, fines and costs and the disbursement of these collections to the proper recipients in accordance with applicable laws.

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to account for the collection of these taxes and fees and the resulting distribution to the appropriate taxing bodies.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Fiduciary Fund Type-Agency Funds  
Combining Schedule of Changes in Net Assets  
For the Year Ended June 30, 2004

|                                      | Sheriff's<br>Civil<br><u>Fund</u> | Sheriff's<br>Criminal<br><u>Fund</u> | Tax<br>Collector<br><u>Fund</u> | <u>Total</u>       |
|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------------|--------------------|
| Unsettled Balances-Beginning of Year | \$ <u>0</u>                       | \$ <u>92,566</u>                     | \$ <u>221,867</u>               | \$ <u>314,433</u>  |
| ADDITIONS:                           |                                   |                                      |                                 |                    |
| Deposits-                            |                                   |                                      |                                 |                    |
| Ad Valorem Taxes                     | \$ 0                              | \$ 0                                 | \$6,463,131                     | \$6,463,131        |
| State Revenue Sharing (see Note 13)  | 0                                 | 0                                    | 318,377                         | 318,377            |
| Interest-                            |                                   |                                      |                                 |                    |
| Protest Taxes Held in Escrow         | 0                                 | 0                                    | 3,758                           | 3,758              |
| Demand Deposits                      | 0                                 | 0                                    | 3,204                           | 3,204              |
| Delinquent Taxes                     | 0                                 | 0                                    | 7,378                           | 7,378              |
| Sheriff's Sales                      | 102,603                           | 0                                    | 0                               | 102,603            |
| Garnishments                         | 58,536                            | 0                                    | 0                               | 58,536             |
| Bonds                                | 0                                 | 72,925                               | 0                               | 72,925             |
| Fines & Costs                        | 0                                 | 284,008                              | 0                               | 284,008            |
| Other Deposits                       | <u>1,512</u>                      | <u>3,175</u>                         | <u>0</u>                        | <u>4,687</u>       |
| Total Additions                      | <u>\$162,651</u>                  | <u>\$360,108</u>                     | <u>\$6,795,848</u>              | <u>\$7,318,607</u> |

Continued next page

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Fiduciary Fund Type-Agency Funds  
Combining Schedule of Changes in Net Assets  
For the Year Ended June 30, 2004  
(continued)

|   | Sheriff's<br>Civil<br><u>Fund</u> | Sheriff's<br>Criminal<br><u>Fund</u> | Tax<br>Collector<br><u>Fund</u> | <u>Total</u>           |
|---|-----------------------------------|--------------------------------------|---------------------------------|------------------------|
| DEDUCTIONS:                                       |                                   |                                      |                                 |                        |
| Deposits Settled to-                              |                                   |                                      |                                 |                        |
| Louisiana Department of<br>Agriculture & Forestry | \$ 0                              | \$ 0                                 | \$ 21,078                       | \$ 21,078              |
| Jackson Parish-                                   |                                   |                                      |                                 |                        |
| Police Jury                                       | 0                                 | 8,821                                | 1,451,315                       | 1,460,136              |
| School Board                                      | 0                                 | 0                                    | 1,972,188                       | 1,972,188              |
| Sheriff   | 37,431                            | 53,725                               | 1,358,756                       | 1,449,912              |
| Recreation Department                             | 0                                 | 0                                    | 278,702                         | 278,702                |
| Clerk of Court                                    | 15,147                            | 19,338                               | 0                               | 34,485                 |
| Assessor  | 0                                 | 0                                    | 392,604                         | 392,604                |
| Ambulance Service District                        | 0                                 | 0                                    | 289,225                         | 289,225                |
| Hospital Service District                         | 0                                 | 0                                    | 538,262                         | 538,262                |
| Quitman Fire Protection District No. 1            | 0                                 | 0                                    | 49,649                          | 49,649                 |
| Ward 2 Fire Protection District                   | 0                                 | 0                                    | 99,346                          | 99,346                 |
| Ward 3 Fire Protection District                   | 0                                 | 0                                    | 32,072                          | 32,072                 |
| Ward 4 Fire Protection District                   | 0                                 | 0                                    | 53,922                          | 53,922                 |
| Pension Funds                                     | 0                                 | 0                                    | 192,574                         | 192,574                |
| Louisiana Tax Commission                          | 0                                 | 0                                    | 1,276                           | 1,276                  |
| Second Judicial District-                         |                                   |                                      |                                 |                        |
| District Attorney                                 | 0                                 | 46,430                               | 0                               | 46,430                 |
| District Judges                                   | 0                                 | 52,649                               | 0                               | 52,649                 |
| Criminal Court Fund                               | 0                                 | 56,288                               | 0                               | 56,288                 |
| Indigent Defender Board                           | 0                                 | 31,485                               | 0                               | 31,485                 |
| Attorney's, Litigants, Appraiser, etc.            | 49,330                            | 0                                    | 0                               | 49,330                 |
| Garnishments                                      | 51,156                            | 0                                    | 0                               | 51,156                 |
| Refunds   | 2,135                             | 13,500                               | 0                               | 15,635                 |
| Other Settlements                                 | <u>7,145</u>                      | <u>48,897</u>                        | <u>0</u>                        | <u>56,042</u>          |
| <br>Total Deductions                              | <br><u>\$162,344</u>              | <br><u>\$331,133</u>                 | <br><u>\$6,730,969</u>          | <br><u>\$7,224,446</u> |
| <br>Unsettled Balances-End of Year                | <br><u>\$ 307</u>                 | <br><u>\$121,541</u>                 | <br><u>\$ 286,746</u>           | <br><u>\$ 408,594</u>  |

See notes to financial statements.

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Fiduciary Fund Type-Agency Funds  
Combining Schedule of Changes in Net Assets  
For the Year Ended June 30, 2003

|                                      | Sheriff's<br>Civil<br><u>Fund</u> | Sheriff's<br>Criminal<br><u>Fund</u> | Tax<br>Collector<br><u>Fund</u> | <u>Total</u>       |
|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------------|--------------------|
| Unsettled Balances-Beginning of Year | \$ <u>0</u>                       | \$ <u>75,801</u>                     | \$ <u>252,640</u>               | \$ <u>328,441</u>  |
| ADDITIONS:                           |                                   |                                      |                                 |                    |
| Deposits-                            |                                   |                                      |                                 |                    |
| Ad Valorem Taxes                     | \$ 0                              | \$ 0                                 | \$6,507,605                     | \$6,507,605        |
| State Revenue Sharing (see Note 13)  | 0                                 | 0                                    | 333,367                         | 333,367            |
| Interest-                            |                                   |                                      |                                 |                    |
| Protest Taxes Held in Escrow         | 0                                 | 0                                    | 5,322                           | 5,322              |
| Demand Deposits                      | 0                                 | 0                                    | 3,637                           | 3,637              |
| Delinquent Taxes                     | 0                                 | 0                                    | 10,043                          | 10,043             |
| Sheriff's Sales                      | 78,729                            | 0                                    | 0                               | 78,729             |
| Garnishments                         | 69,375                            | 0                                    | 0                               | 69,375             |
| Bonds                                | 0                                 | 25,977                               | 0                               | 25,977             |
| Fines & Costs                        | 0                                 | 262,989                              | 0                               | 262,989            |
| Other Deposits                       | <u>98</u>                         | <u>3,866</u>                         | <u>0</u>                        | <u>3,964</u>       |
| Total Additions                      | <u>\$148,202</u>                  | <u>\$292,832</u>                     | <u>\$6,859,974</u>              | <u>\$7,301,008</u> |

Continued next page

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Fiduciary Fund Type-Agency Funds  
Combining Schedule of Changes in Net Assets  
For the Year Ended June 30, 2003  
(continued)

|  | Sheriff's<br>Civil<br><u>Fund</u> | Sheriff's<br>Criminal<br><u>Fund</u> | Tax<br>Collector<br><u>Fund</u> | <u>Total</u>       |
|--|-----------------------------------|--------------------------------------|---------------------------------|--------------------|
| <b>DEDUCTIONS:</b>                     |                                   |                                      |                                 |                    |
| Deposits Settled to-                   |                                   |                                      |                                 |                    |
| Louisiana Department of                |                                   |                                      |                                 |                    |
| Agriculture & Forestry                 | \$ 0                              | \$ 0                                 | \$ 21,103                       | \$ 21,103          |
| Jackson Parish-                        |                                   |                                      |                                 |                    |
| Police Jury                            | 0                                 | 6,162                                | 1,482,809                       | 1,488,971          |
| School Board                           | 0                                 | 0                                    | 2,222,790                       | 2,222,790          |
| Sheriff                                | 24,473                            | 30,714                               | 1,292,686                       | 1,347,873          |
| Recreation Department                  | 0                                 | 0                                    | 261,835                         | 261,835            |
| Clerk of Court                         | 6,063                             | 9,152                                | 0                               | 15,215             |
| Assessor                               | 0                                 | 0                                    | 369,140                         | 369,140            |
| Ambulance Service District             | 0                                 | 0                                    | 272,140                         | 272,140            |
| Hospital Service District              | 0                                 | 0                                    | 548,543                         | 548,543            |
| Quitman Fire Protection District No. 1 | 0                                 | 0                                    | 41,307                          | 41,307             |
| Ward 2 Fire Protection District        | 0                                 | 0                                    | 104,889                         | 104,889            |
| Ward 3 Fire Protection District        | 0                                 | 0                                    | 29,509                          | 29,509             |
| Ward 4 Fire Protection District        | 0                                 | 0                                    | 51,509                          | 51,509             |
| Pension Funds                          | 0                                 | 0                                    | 191,132                         | 191,132            |
| Louisiana Tax Commission               | 0                                 | 0                                    | 1,355                           | 1,355              |
| Second Judicial District-              |                                   |                                      |                                 |                    |
| District Attorney                      | 0                                 | 36,784                               | 0                               | 36,784             |
| District Judges                        | 0                                 | 36,149                               | 0                               | 36,149             |
| Criminal Court Fund                    | 0                                 | 45,960                               | 0                               | 45,960             |
| Indigent Defender Board                | 0                                 | 26,046                               | 0                               | 26,046             |
| Attorney's, Litigants, Appraiser, etc. | 42,679                            | 0                                    | 0                               | 42,679             |
| Garnishments                           | 68,520                            | 0                                    | 0                               | 68,520             |
| Refunds                                | 509                               | 18,090                               | 0                               | 18,599             |
| Other Settlements                      | <u>5,958</u>                      | <u>67,010</u>                        | <u>0</u>                        | <u>72,968</u>      |
| Total Deductions                       | <u>\$148,202</u>                  | <u>\$276,067</u>                     | <u>\$6,890,747</u>              | <u>\$7,315,016</u> |
| Unsettled Balances-End of Year         | <u>\$ 0</u>                       | <u>\$ 92,566</u>                     | <u>\$ 221,867</u>               | <u>\$ 314,433</u>  |

See notes to financial statements.

**SUPPLEMENTAL INFORMATION**



# Johnson, Thomas & Cunningham

## Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation

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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*

Andy Brown, Sheriff  
of Jackson Parish  
500 East Court Street  
Jonesboro, LA 71251

We have audited the financial statements of the Jackson Parish Sheriff as of and for the years ended June 30, 2004 and 2003, and have issued our report thereon dated December 17, 2004. We conducted our 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, and the "*Louisiana Governmental Audit Guide*".

#### Compliance

As part of obtaining reasonable assurance about whether the Jackson Parish Sheriff's 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Jackson Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Finding and Questioned Costs as 01.

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

*This report is intended solely for the information and use of management, others within the organization, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.*

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPA's

December 17, 2004

Natchitoches, Louisiana

Jackson Parish Sheriff  
Jonesboro, Louisiana  
Schedule of Findings and Questioned Costs  
Years Ended June 30, 2004 and 2003

Internal Control-

01 Cash Receipts and Disbursements Ledgers

*Condition-*The cash receipt and disbursement ledgers for the General Fund, Criminal Fund, and Civil Fund did not balance. This was caused by transactions not being posted, transactions posted incorrectly, and ledgers not balanced to the applicable bank statements.

*Recommendation-*At the end of each month, bank statements should be reviewed and adjustments (NSF, service charge, voided checks, and checks posted incorrectly) should be posted/corrected, and the bank statements reconciled to the books.

# JACKSON PARISH SHERIFF

*Jonesboro, Louisiana*

## MANAGEMENT'S CORRECTIVE ACTION PLAN

December 21, 2004

To the Louisiana Legislative Auditor  
Federal Awarding Agencies, Louisiana  
Pass-Through Entities and Other  
Specified Parties

*The following proposed actions constitute the Jackson Parish Sheriff's Department's Corrective Action Plan for the condition noted in our June 30, 2004, audit report:*

01 Cash Receipts and Disbursement Ledgers -

*The Sheriff's Department will institute procedures to ensure all transactions are correctly posted and all ledgers are balanced to the applicable bank statement on a monthly basis.*

Sincerely,

**Andy Brown**

Andy Brown  
Sheriff, Jackson Parish