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EAST FELICIANA PARISH SHERIFF
Clarks, Louisiana

Financial Report

Two Years Ended June 30, 1980

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

Release Date SEP 1 6 1980

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INDEPENDENT AUDITORS' REPORT

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The Honorable T. R. "Randy" Maginn
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the accompanying general purpose financial statements of the East Feliciana Parish Sheriff, as of June 30, 1998, and for the two years then ended. These general purpose financial statements are the responsibility of the East Feliciana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material aspects, the financial position of the East Feliciana Parish Sheriff, as of June 30, 1998, and the results of its operations for the two years then ended. In conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the East Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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In accordance with Government Auditing Standards, we have also issued a report dated July 27, 2008 on our consideration of the East Feliciana Parish Sheriff's compliance with laws and regulations and on its internal control over financial reporting.

The financial information for the year ended June 30, 2008, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

Keller, Champagne, Slom & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
July 17, 2008

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS) - OVERVIEW**

2007 FINANCIAL STATEMENTS
2007-2008, Last Year

Condensed Balance Sheet - All Fund Types and Account Groups
June 30, 2008

	Governmental Fund Type SERIALS 5000	Fiduciary Fund Type SERIALS 6000	ACCOUNT GROUPS		TOTAL	
			GENERAL FUND	NON- GENERAL FUND	GENERAL FUND TOTAL	NON-GENERAL FUND TOTAL
ASSETS AND OTHER DEBITS						
Cash	\$ 7,187	\$ 27,083	\$ -	\$ -	\$ 34,270	\$ 34,270
Interest-bearing deposits	255,877	785,793	-	-	1,041,670	1,041,670
Receivables -						
due from other governmental and to and from other funds	185,456	-	-	-	185,456	185,456
Inventory	977	-	-	-	977	977
Prepaid expenses	8,797	-	-	-	8,797	8,797
Office furniture, equipment and improvements	25,790	-	187,912	-	213,702	239,492
PP&E	-	-	482,840	-	482,840	264,498
Amount available for retirement of general long-term obligations	-	-	-	1,000	1,000	12,240
Total assets and other debits	\$423,086	\$126,767	\$670,692	\$ 1,000	\$1,220,585	\$1,220,746
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ 66,746	\$ -	\$ -	\$ -	\$ 66,746	\$ 59,256
Other accrued liabilities	-	-	-	-	-	7,876
Due to taxing bodies and others	-	168,262	-	-	168,262	168,262
Due to loanors and others	-	24,818	-	-	24,818	7,617
Long-term debt -						
Special issues payable	-	-	-	1,000	1,000	27,540
Total liabilities	<u>66,746</u>	<u>193,080</u>	<u>-</u>	<u>1,000</u>	<u>260,826</u>	<u>262,685</u>
Fund equity:						
Investment in general fund assets	-	-	668,670	-	668,670	523,890
Reserved for prepaid expenditures	14,790	-	-	-	14,790	18,286
Reserved for contingency	5,797	-	-	-	5,797	5,270
Reserved for debt service	9,606	-	-	-	9,606	17,569
Fund balance - unreserved, unexpended	<u>122,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,626</u>	<u>124,626</u>
Total fund equity	172,819	-	668,670	-	841,489	758,381
Total liabilities and fund equity	\$241,565	\$193,080	\$670,692	\$ 1,000	\$1,102,075	\$1,021,066

The accompanying notes are an integral part of this statement.

STATE OF TEXAS
COMPTROLLER GENERAL

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Constitutional Fund Type - General Fund -
Budget (GAAP Basis) and Actual

Year Ended June 30, 1999

With Comparative Actual amounts for Year Ended June 30, 1997

	1998		Change / Increase (Decrease)	1997 Actual
	Budget	Actual		
Revenues:				
All sources less:	\$ 100,000	\$ 100,000	\$ 0,000	\$ 100,000
Intergovernmental revenues -				
Federal grants	10,000	10,000	0,000	10,000
State revenue sharing grant	40,000	40,000	0,000	40,000
State equipment aid	10,000	10,000	0,000	10,000
Local government	30,000	30,000	0,000	30,000
Miscellaneous	10,000	10,000	0,000	10,000
Fees, charges, and royalties for services -				
Gift and or-lease fees	10,000	10,000	0,000	10,000
Sales assistance	0,000	0,000	0,000	0,000
Feeding and keeping performance	1,000,000	1,000,000	0,000	1,000,000
Other	10,000	10,000	0,000	10,000
Misc fees	50,000	50,000	0,000	50,000
Interest income	0,000	0,000	0,000	0,000
Miscellaneous	0,000	0,000	0,000	0,000
Total revenues	<u>1,180,000</u>	<u>1,180,000</u>	<u>0,000</u>	<u>1,180,000</u>
General taxes:				
Carries -				
Public utilities				
Federal services and related benefits	1,000,000	1,000,000	0,000	1,000,000
Specialty services	100,000	100,000	0,000	100,000
Miscellaneous and delinquency	50,000	50,000	0,000	50,000
Travel and other charges	0,000	0,000	0,000	0,000
Total services	1,150,000	1,150,000	0,000	1,150,000
Capital outlay	30,000	30,000	0,000	30,000
Total expenditures	<u>1,180,000</u>	<u>1,180,000</u>	<u>0,000</u>	<u>1,180,000</u>
Excess (deficiency) of revenues over expenditures	0,000	0,000	0,000	0,000
Other financing sources:				
Proceeds from issuance of debt	-	-	-	40,000
Excess (deficiency) of revenues and other sources over expenditures	0,000	0,000	0,000	40,000
Fund balances, beginning	<u>20,000</u>	<u>20,000</u>	<u>0,000</u>	<u>20,000</u>
Fund balances, ending	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>

The accompanying notes are an integral part of this statement.

STATE OF CALIFORNIA
 DEPARTMENT OF FINANCE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 Governmental Fund Type - General Fund -
 Budget 1987 Budget and Actual
 Year Ended June 30, 1987
 With Comparative Actual Amounts for Year Ended June 30, 1986

	1987		Variances - Favorable (Disfavorable)	1986 Actual
	Budget	Actual		
Revenues:				
All column taxes	\$ 258,000	\$ 258,184	\$ 184	\$ 217,711
Intergovernmental revenues -				
Federal grants	86,000	10,081	(75,919)	81,179
State revenue sharing credit	72,000	72,000	-	71,544
State government aid	50,000	26,199	(23,801)	49,811
Local government	-	75,095	75,095	124,980
Miscellaneous	100,000	141,909	41,909	89,070
Fees, charges, and penalties for services -				
Civil and criminal fees	80,000	104,344	24,344	81,787
Court attendance	2,000	2,000	-	2,700
Filing and bonding premiums	100,000	101,286	1,286	104,000
Other	18,000	150,000	132,000	10,000
Donations	80,000	84,561	4,561	81,500
Inventory income	10,000	11,471	1,471	11,000
Miscellaneous	2,000	2,000	-	11,000
Total revenues	<u>728,000</u>	<u>728,476</u>	<u>476</u>	<u>728,476</u>
Expenditures:				
Current -				
Public safety				
Personnel services and related benefits	600,000	1,000,700	400,700	600,000
Operating services	180,000	174,270	(5,730)	182,542
Capital outlay and depreciation	20,000	400,000	380,000	476,719
Travel and other charges	50,000	11,000	(39,000)	11,000
Debt service	-	10,000	10,000	-
Capital outlay	21,000	10,000	(11,000)	25,000
Total expenditures	<u>821,000</u>	<u>1,645,970</u>	<u>824,970</u>	<u>1,285,261</u>
Excess (deficiency) of revenues over expenditures	107,000	83,506	23,494	143,215
Other financing sources:				
Proceeds from issuance of debt	-	61,000	61,000	-
Excess (deficiency) of revenues and other sources over expenditures	107,000	144,506	37,506	143,215
Fund balances, beginning	200,000	200,000	-	200,000
Fund balances, ending	\$ 307,000	\$ 344,506	\$ 37,506	\$ 343,215

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA PARISH SHERIFF
CLINTON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1.1 Summary of significant accounting policies

As provided by Article V, SECTION 37 of the Louisiana Constitution of 1874, the East Feliciana Parish Sheriff (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 executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through inmate patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the East Feliciana Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry wide guide, Guide of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, 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 policy jury as required by Louisiana law, the Sheriff is financially independent.

ERAT FELICIANO PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

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 their financial statements separate from those of the parish sheriff.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compares its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classification and a description of each existing fund type follows:

Governmental Fund Type

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use and balances of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The General Fund is the Sheriff's only governmental fund type.

General Fund

The General Fund, as provided by Louisiana Revised Statute 24:142, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

SAINT FELICIANA PARISH SHERIFF
CLINTON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Financial Fund Type

Agency Funds

The Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, inmate meeting, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, et cetera, in the manner prescribed by law. The Agency Funds are custodial in nature insofar as equal liabilities) and do not involve measurement of results of operations.

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of

EAST FELICIANA PARISH SHERIFF
Euston, Louisiana

Notes to Financial Statements (Continued)

accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the liability is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of disposition. Also, proceeds from long-term loans are recognized as other financing sources when received.

B. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.

EAST FLORENCE PRISON SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

2. A SUMMARY of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received, however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

EAST WILCOXIAH PARISH SHERIFF
Cottree, Louisiana

Notes to Financial Statements (Continued)

6. Vacation and Sick Leave

Employees of the Sheriff's office earn a 1/8 day per month of sick leave and one day per month of vacation after one year of service. An employee may not accrue vacation leave from one year to the next unless permission has been given by the Sheriff. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. As June 30, 1998, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

7. Contingencies

Insurance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

8. Bad Debts

Uncollectible accounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible receivables was made due to immateriality at June 30, 1998.

9. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

10. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

MISS FELICIANA PARSON SHERIFF
CLINTON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

M. Fixed Assets

Reserves

Reserves represent those portions of fixed equity not appropriate for expenditures or legally segregated for a specific future use.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1978, the Sheriff has cash and interest-bearing deposits (bank balances) totaling \$488,737 as follows:

Demand Deposits	\$488,737

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) as June 30, 1978, are secured as follows:

Bank balances	\$488,737

Federal deposit insurance	488,737
Pledged securities (category 1)	522,883

Total federal insurance and pledged securities	\$1,000,357

Excess of federal insurance and pledged securities	\$511,620

East Feliciana Parish Sheriff
Bossier, Louisiana

NOTE TO FINANCIAL STATEMENTS (Continued)

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 10:1228 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.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property on January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessors of East Feliciana Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and received in the year levied and billed. For the years ended June 30, 1998 and 1997, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 1.25 mills on property with net assessed valuations totaling \$44,042,380 and \$42,870,738, respectively.

Total law enforcement taxes levied during 1998 and 1997 were \$231,232 and \$223,648, respectively. There were no taxes receivable in the General Fund at June 30, 1998.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 1998, consist of the following:

State grants	\$ 3,800
Maintenance of prisoners	261,818
Divid, retained fees and other	<u>30,778</u>
	\$266,386

WEST FELICIANA PARISH SHERIFF
Clincher, Louisiana

Notes to Financial Statements (Continued)

131 Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture equipment and improvements) follows:

Balance, June 30, 1996	808,383
Additions	155,996
Reductions	<u>(134,180)</u>
Balance, June 30, 1997	829,199
Additions	127,488
Reductions	<u>(13,800)</u>
Balance, June 30, 1998	942,887

140 PENSION PLAN

Plan Description. The East Feliciana Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 13:2271 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 3140, Monroe, Louisiana 70118-3140.

Funding Policy. Plan members are required to contribute 8.75% of their annual covered salary and the East Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.8% of annual covered payroll. The contribution requirements of plan members and the East Feliciana Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The East Feliciana Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1996, 1997, and 1998 were \$27,897, \$43,548 and \$14,887 respectively.

ENCL FELICIANA PARISH SHERIFF
CLACKEN, LOUISIANA

Notes to Financial Statements (Continued)

17) Changes in Agency Fund Balances

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

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Garnishments Fund</u>	
Balance, June 30, 1996	\$ 43,389	\$ 37,589	\$ 13,334	
Additions	978,383	3,799,178	247,248	
Reductions	<u>(648,885)</u>	<u>(3,272,882)</u>	<u>(138,328)</u>	
Balance, June 30, 1997	79,887	43,885	19,854	
Additions	798,388	3,827,378	348,283	
Reductions	<u>(816,888)</u>	<u>(3,834,085)</u>	<u>(134,183)</u>	
Balance, June 30, 1998	\$ 61,387	\$ 37,188	\$ 33,954	
	*****	*****	*****	
			<u>Prisoner Inmate Fund</u>	
Balance, June 30, 1996			\$ 16,431	
Additions			74,889	
Reductions			<u>(68,383)</u>	
Balance, June 30, 1997			22,937	
Additions			118,038	
Reductions			<u>(103,183)</u>	
Balance, June 30, 1998			\$ 37,792	

BAK FELICIANA PARISH SHERIFF
Orleans, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

18) Changes In General Long-Term Debt

The following is a summary of the long-term debt transactions during the year:

	Capital Leases
Long-Term debt payable at July 1, 1998	\$ -
Additions	41,880
Reductions	<u>(18,328)</u>
Long-term debt payable at June 30, 1999	23,552
Additions	-
Reductions	<u>(17,884)</u>
Long-term debt payable at June 30, 1998	\$ 5,668

Minimum future lease payments under the capital leases as of June 30, 1998 and their expiration are:

<u>Final Year:</u>		
	1999	43,881
	2000	<u>2,883</u>
	Total minimum lease payments	46,764
Less: Amount representing interest		<u>(1,138)</u>
	Present value net of minimum lease payments	\$ 45,626

19) Litigation and Claims

At June 30, 1998, the Sheriff is involved in one lawsuit claiming damages. In the opinion of the Sheriff's legal counsel, resolution of this lawsuit would not create a liability to the Sheriff in excess of insurance coverage.

20) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's Office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the East Feliciana Parish Government. These expenditures are not included in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FUNDS

GENERAL FUND

To account for revenues traditionally associated with governments which are not required to be accounted for in another fund.

EMIT FELICIANA BARDON SHERIFF
Clinton, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 1,087	\$ 1,887
Interest-bearing deposits	726,873	149,670
Receivables:		
Due from other governmental units	190,004	188,000
Due from other funds	827	827
Inventory	1,797	1,818
Prepaid expenditures	<u>24,798</u>	<u>28,388</u>
Total assets	\$843,886	\$578,580
LIABILITIES AND FUND BALANCES		
Liabilities:		
accounts payable	\$ 64,748	\$ 55,258
Other accrued liabilities	<u> </u>	<u>1,328</u>
Total liabilities	<u>64,748</u>	<u>56,586</u>
Fund balances:		
Reserved for prepaid expenditures	24,798	28,388
Reserved for inventory	1,797	1,818
Reserved for debt service	8,006	37,668
Unreserved, undesignated	<u>438,858</u>	<u>254,828</u>
Total fund equity	<u>473,459</u>	<u>312,602</u>
Total liabilities and fund balances	\$543,958	\$374,585

2021 FINANCIAL STATEMENTS
Clinton, Louisiana
General Fund

Statement of Expenditures Compared to Budget 2021 Fund 1
Year Ended June 30, 2022
With Comparative Annual Amounts for Year Ended June 30, 2021

	2022		Variance - Favorable (Unfavorable)	2021 Actual
	Budget	Actual		
Current:				
 Add to safety:				
Personnel services and related benefits:				
Benefit liability	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Personnel salaries	499,500	499,500	61,000	438,500
Personnel and benefit taxes	90,000	90,000	8,570	81,430
Worker's compensation insurance	4,500	4,500	-	4,500
Total personnel services and related benefits	1,239,000	1,239,000	70,570	1,269,830
Operating services:				
Hospitalization insurance	100,000	101,076	1,076	100,000
Auto insurance	30,000	31,700	1,700	29,000
Other liability insurance	60,000	61,000	1,000	60,000
Total operating services	190,000	193,776	3,776	189,000
Operations and maintenance:				
Auto fuel and oil	50,000	49,076	1,000	49,000
Auto maintenance	43,700	45,000	2,000	40,000
Deprecy supplies, supplies, etc.	24,500	24,500	(1,000)	25,000
Office supplies and expendables	63,000	60,711	(2,289)	64,000
Telephone	10,000	10,500	(500)	10,000
Rental	3,000	3,000	(200)	3,000
Printer printing and maintenance	100,000	101,500	(5,000)	100,000
Legal fees	1,000	700	700	1,000
Other professional fees	1,500	1,600	(1,000)	1,500
Contract third-party expenditures	10,000	10,000	100	10,000
Donor fee to 2020 election	3,000	3,000	100	2,900
Other	10,000	10,500	100	10,000
Total operations and maintenance	428,200	428,500	100	428,500
Travel and other charges	25,000	25,100	1,000	25,000
 Debt service:				
Principal	17,000	17,000	(200)	16,800
Interest	1,000	1,000	70	1,000
Total debt service	18,000	18,000	50	17,800
 Capital outlay:				
Land	60,000	60,000	(1,000)	59,000
Equipment	40,000	41,000	1,000	40,000
Computer	-	-	-	0,000
Improvements	-	-	-	20,000
Office equipment	1,000	17,000	16,000	1,000
Total capital outlay	101,000	118,000	17,000	120,000
 Total expenditures	\$2,000,000	\$2,000,276	\$10,276	\$1,999,830

STATE OF CALIFORNIA
 HIGHWAY PATROL
 GENERAL FUNDS

Statement of Expenditures Compared to Budget (2007 Basis)
 Year Ended June 30, 2007
 With Compared to Budget Amounts for Year Ended June 30, 1996

	2007		Variance - Favorable (Disadvantage)	1996 Actual
	Budget	Actual		
Expend:				
State Safety -				
Personnel, travel (see related operations)				
Monthly salary	\$ 48,800	\$ 48,800	\$ 0,000	\$ 48,800
Monthly salaries	825,100	808,804	(16,296)	768,000
Vacation and payroll taxes	48,700	50,364	1,664	48,000
Non-PFR expense allocation	4,000	4,000	0,000	4,000
Total personnel activities and related benefits	<u>926,600</u>	<u>911,968</u>	<u>(14,632)</u>	<u>868,800</u>
Operating services:				
Employee health insurance	138,000	149,427	11,427	105,000
Auto insurance	24,000	24,427	427	24,000
Other liability insurance	21,000	21,000	0,000	21,000
Total operating services	<u>183,000</u>	<u>194,854</u>	<u>11,854</u>	<u>150,000</u>
Operations and maintenance:				
Auto fuel and oil	22,000	24,427	2,427	22,000
Auto maintenance	22,000	26,500	4,500	22,000
Supply and forms, supplies, etc.	24,000	27,000	3,000	24,000
Office supplies and expense books	11,000	11,000	0,000	11,000
Telephone	19,000	22,000	3,000	19,000
Books	2,000	2,000	0	2,000
Printer leasing and maintenance	172,000	160,000	(12,000)	170,000
Lease fees	2,000	2,000	0	2,000
Other professional fees	4,000	2,427	(1,573)	4,000
Official investigation expenditures	2,000	2,000	0	2,000
Payments to other agencies	-	24,000	24,000	-
Other	1,000	1,000	0	1,000
Total operations and maintenance	<u>444,000</u>	<u>405,054</u>	<u>(38,946)</u>	<u>426,000</u>
Travel and other charges	<u>16,000</u>	<u>17,000</u>	<u>1,000</u>	<u>11,000</u>
State Services:				
Off the beat	-	16,000	16,000	2,000
Transfer	<u>16,000</u>	<u>16,000</u>	<u>0,000</u>	<u>16,000</u>
Total state service	<u>16,000</u>	<u>32,000</u>	<u>16,000</u>	<u>18,000</u>
Capital Outlay:				
Auto	81,000	79,000	(2,000)	65,000
Equipment	5,000	4,000	(1,000)	5,000
Furniture	-	11,000	11,000	0
Improvements	-	26,000	26,000	-
Other equipment	2,000	2,000	0	-
Total capital outlay	<u>88,000</u>	<u>122,000</u>	<u>34,000</u>	<u>70,000</u>
Total expenditures	\$1,558,600	\$1,671,822	\$113,222	\$1,482,800

FINANCIAL FUND TYPES - BUDGET FUNDS

Sheriff's Fund - To account for funds held in connection with civil suits and Sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund - Article V, section 17 of the Louisiana Constitution of 1874, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Remittances Fund - To account for the collection of remittances paid on an installment basis as authorized by the court and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Deceased Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

BOULDER COUNTY PUBLIC LIBRARY
 CLIFTON, COLORADO
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet

June 30, 2014

With Comparative Balances for June 30, 2013

	2014		2013		2012	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
CASH						
Interest-bearing deposits	\$ 21,042	\$ -	\$ 21,042	\$ -	\$ 21,042	\$ 19,453
TOTAL ASSETS	\$ 21,042	\$ -	\$ 21,042	\$ -	\$ 21,042	\$ 19,453
LIABILITIES						
Due to taxing bodies and others	\$ -	\$ 21,042	\$ -	\$ 21,042	\$ -	\$ 21,042
Due to lending and others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ 21,042	\$ -	\$ 21,042	\$ -	\$ 21,042

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

2000 Boulevard 1775
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504-835-1775
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**RECORD OF COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable T. B. "Beady" Nagler
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Sheriff as of and for the two years ended June 30, 1998, and have issued our report thereon dated July 17, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

In part of obtaining reasonable assurance about whether the East Feliciana Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings and questioned costs as item No. 1.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the East Feliciana Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 East Feliciana Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. This reportable condition is described in the accompanying schedule of findings and questioned costs as item No. 2.

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

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

Keller, Champagne, Haves & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
July 17, 2008

EAST FOLCLOMERS PARISH SHERIFF
Clinton, Louisiana

Schedule of Findings and Questioned Costs
The Years Ended June 30, 1998

- No. 1. The East Folicloms Parish Sheriff was in noncompliance with Louisiana Revised Statute 29:1310 of the Louisiana Local Government Budget Act when total expenditures in the Federal Fund exceeded total budgeted expenditures by more than five percent for the year ended June 30, 1997.
- No. 2. Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.

EAST FELICIANA PARISH SHERIFF
Cochon, Louisiana

Preior Year Audit Findings
June 30, 1998

During the audit examination of the June 30, 1998 general purpose financial statements one internal control finding was noted. The following listing indicates the June 30, 1998 finding and/or comment and the status of it as of June 30, 1999.

Findings

Resolved as of June 30, 1999

Internal Control Finding

The Sheriff did not have adequate segregation of functions within the accounting system.

This finding was not resolved during the year ended June 30, 1999 and is again mentioned.

EAST FELICIANA PARISH SHERIFF
Columbia, Louisiana

Corrective Action Plan
Two Years Ended June 30, 1999

Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements performed in Accordance with Government Auditing Standards.

1. The East Feliciana Parish Sheriff was cited for violation of the Louisiana Local Government Budget Act by spending exceeding five percent of budgeted expenditures for the year ended June 30, 1997. This violation was reported in the June 18, 1997 compilation/attestation report that was submitted to the State of Louisiana Legislative Auditor. The Sheriff responded to that violation by pledging to improve budget forecasting and in the year ended June 30, 1998, no violations of the Louisiana Local Government Budget Act were noted. No further response by the East Feliciana Parish Sheriff is considered necessary.
2. Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.