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**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana  
  
Financial Report  
  
Year Ended June 30, 2004

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 10-27-04

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**INDEPENDENT AUDITORS' REPORT**

\* A Professional Accounting Corporation

The Honorable Talmadge Bunch  
East Feliciana Parish Sheriff  
Clinton, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the East Feliciana Parish Sheriff as of and for the year ended June 30, 2004, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Sheriff. Our responsibility is to express opinions on these financial statements based on our audit. The prior year comparative information has been derived from the Sheriff's 2003 financial statements and, in our report dated August 7, 2003, we expressed unqualified opinions on the respective financial statements of the governmental activities, the major fund, and the aggregate fund information.

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. 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 opinions.

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

In accordance with Government Auditing Standards, we have also issued a report dated September 28, 2004 on our consideration of the East Feliciana 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.

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The required supplementary information on page 26 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The East Feliciana Parish Sheriff has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 29 through 32 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the East Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
September 28, 2004

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Statement of Net Assets  
June 30, 2004

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 418,219
Due from other governmental units	103,462
Inventory	2,888
Capital assets, net	<u>223,075</u>
Total assets	<u>747,644</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and other accrued payables	<u>82,476</u>
<b>NET ASSETS</b>	
Invested in capital assets	223,075
Unrestricted	<u>442,093</u>
Total net assets	<u>\$ 665,168</u>

The accompanying notes are an integral part of the basic financial statements.

**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana

Statement of Activities  
Year Ended June 30, 2004

Activities	Program Revenues			Net (Expense) Revenues and Changes in Net Assets
Governmental activities:	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Public safety	<u>\$2,898,836</u>	<u>\$ 148,509</u>	<u>\$ 100,000</u>	<u>\$ (576,077)</u>
Expenses	<u>\$2,074,250</u>			
General revenues:				
Taxes -				327,992
Property taxes, levied for general purposes				71,546
State revenue sharing				<u>2,911</u>
Interest and investment earnings				
Total general revenues				<u>402,449</u>
Change in net assets				<u>(173,628)</u>
Net assets - July 1, 2003				<u>838,796</u>
Net assets - June 30, 2004				<u>\$ 665,168</u>

The accompanying notes are an integral part of the basic financial statements.



**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS**

### **General Fund**

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

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Comparative Balance Sheet - Governmental Fund  
June 30, 2004 and 2003

	General Fund	
	2004	2003
<b>ASSETS</b>		
Cash	\$ 1,542	\$ 1,087
Interest-bearing deposits	416,677	491,637
Receivables:		
Due from other governmental units	103,462	104,531
Inventory	2,888	803
Total assets	\$ 524,569	\$ 598,058
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 35,683	\$ 41,780
Other accrued liabilities	46,793	27,953
Total liabilities	82,476	69,733
Fund balances:		
Reserved for inventory	2,888	803
Unreserved, undesignated	439,205	527,522
Total fund balances	442,093	528,325
Total liabilities and fund balances	\$ 524,569	\$ 598,058

The accompanying notes are an integral part of the basic financial statements.

**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana

**Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
June 30, 2004**

Total fund balance for the governmental fund at June 30, 2004	<b>\$ 442,093</b>
Total net assets reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Buildings, net of \$25,758 accumulated depreciation	\$ 9,479
Furniture, fixtures, and equipment, net of \$440,285 accumulated depreciation	114,206
Vehicles, net of \$512,273 accumulated depreciation	<u>99,390</u>
	<u>223,075</u>
Total net assets of governmental activities at June 30, 2004	<b><u>\$ 665,168</u></b>

The accompanying notes are an integral part of the basic financial statements.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund  
For the Years Ended June 30, 2004 and 2003

	<u>General Fund</u>	
	<u>2004</u>	<u>2003</u>
<b>Revenues:</b>		
Ad valorem taxes	\$ 327,992	\$ 330,316
Intergovernmental revenues -		
Federal grants	95,551	117,412
State revenue sharing	71,546	71,422
State supplemental pay	52,958	61,237
Local government	128,472	118,695
Miscellaneous	82,450	79,932
Fees, charges, and commissions for services -		
Civil and criminal	164,383	183,700
Court attendance	-	6,700
Feeding and keeping prisoners	1,571,689	1,407,474
Other	127,256	114,348
Donations	100,000	100,000
Interest income	2,911	5,701
Total revenues	<u>2,725,208</u>	<u>2,596,937</u>
<b>Expenditures:</b>		
Current -		
Public safety:		
Personal services and related benefits	1,642,010	1,553,673
Operating services	474,117	409,155
Operations and maintenance	644,316	630,178
Travel and other charges	13,618	19,353
Capital outlay	37,379	88,623
Total expenditures	<u>2,811,440</u>	<u>2,700,982</u>
Net change in fund balance	(86,232)	(104,045)
Fund balance, beginning	<u>528,325</u>	<u>632,370</u>
Fund balance, ending	<u>\$ 442,093</u>	<u>\$ 528,325</u>

The accompanying notes are an integral part of the basic financial statements.

**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
Year Ended June 30, 2004**

Total net changes in fund balance at June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ (86,232)
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 37,379
Depreciation expense for the year ended June 30, 2004	<u>(124,775)</u> <u>(87,396)</u>
Total changes in net assets at June 30, 2004 per Statement of Activities	<u>\$ (173,628)</u>

The accompanying notes are an integral part of the basic financial statements.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Fiduciary Funds  
Comparative Statement of Fiduciary Assets and Liabilities  
June 30, 2004 and 2003

	<u>Agency Funds</u>	
	<u>2004</u>	<u>2003</u>
<b>ASSETS</b>		
Cash	\$ 22,872	\$ 19,284
Interest-bearing deposits	<u>211,961</u>	<u>146,366</u>
Total assets	<u>\$ 234,833</u>	<u>\$ 165,650</u>
<b>LIABILITIES</b>		
Due to taxing bodies, prisoners and others	<u>\$ 234,833</u>	<u>\$ 165,650</u>

The accompanying notes are an integral part of the basic financial statements.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, 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 exercises 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 on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. 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 accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

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 audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, 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.



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic 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 issue financial statements separate from those of the parish sheriff.

**B. Basis of Presentation**

The accompanying basic financial statements of the Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

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

**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 below:

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Governmental Fund -

General Fund

General Fund - the primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in 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 are *custodial in nature (assets equal liabilities) and do not involve measurement of results of operations*. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

C. 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 focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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

**Basis of Accounting**

In the government-wide statement of net assets and statement of activities, 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 asset 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 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 collectible 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.

**D. 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 deposits of the Sheriff. Interest-bearing deposits are stated at cost, which approximates market.

**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.

**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

Capital Assets

Capital assets, which include buildings, furniture, fixtures and equipment and vehicles, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical 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 \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated 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 estimated useful lives by type of asset is as follows:

Vehicles	5 years
Buildings	10-40 years
Furniture, fixtures and equipment	5-7 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

Employees of the Sheriff's office earn 1/2 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 the Sheriff has given permission. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. At June 30, 2004, the Sheriff has no leave benefits that are required to be reported in accordance with generally accepted accounting principles.

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.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

- 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 provisions 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 financial 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.

E. Revenues and Expenditures

Revenues

Ad 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 Sheriff is entitled to the funds.

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

Expenditures

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character and function.

F. 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.
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.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

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.

G. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2004.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(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. At June 30, 2004, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$653,052 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ 1,542	\$ 22,872	\$ 24,414
Interest-bearing deposits	416,677	211,961	628,638
Total	\$418,219	\$234,833	\$653,052

These deposits are stated at cost, which approximates fair value. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair 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) at June 30, 2004, are secured as follows:

Bank balances	\$ 828,980
Federal deposit insurance	\$ 128,497
Pledged securities (category 3)	700,483
Total federal insurance and pledged securities	\$ 828,980

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 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.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(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 as of 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 Assessor 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 recorded in the year for which levied and billed. For the years ended June 30, 2004 and 2003, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.25 mills on property with net assessed valuations totaling \$58,079,619 and \$54,281,956, respectively.

Total law enforcement taxes levied during 2004 and 2003 were \$304,918 and \$284,980, respectively. Taxes receivable were \$4,448 and \$0 in the General Fund at June 30, 2004 and 2003, respectively.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2004 consist of the following:

State of Louisiana:	
Maintenance of prisoners	\$ 56,903
Work release program	17,061
Fire Protection District - tax notices	20,000
Ad valorem taxes	4,448
Other - refunds and court costs	<u>5,050</u>
	<u>\$ 103,462</u>



**EAST FELICIANA PARISH SHERIFF**  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Capital Assets

Capital asset activity for the year ended June 30, 2004 was as follows:

	<u>Balance</u> <u>7/1/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2004</u>
Governmental activities:				
Buildings	\$ 35,237	\$ -	\$ -	\$ 35,237
Furniture, fixtures, and equipment	517,112	37,379	-	554,491
Vehicles	611,663	-	-	611,663
Total	<u>1,164,012</u>	<u>37,379</u>	<u>-</u>	<u>1,201,391</u>
Less: accumulated depreciation				
Buildings	23,338	2,420	-	25,758
Furniture, fixtures, and equipment	390,002	50,283	-	440,285
Vehicles	440,201	72,072	-	512,273
Total	<u>853,541</u>	<u>124,775</u>	<u>-</u>	<u>978,316</u>
Net capital assets	<u>\$ 310,471</u>	<u>\$ (87,396)</u>	<u>\$ -</u>	<u>\$ 223,075</u>

Depreciation expense in the amount of \$124,775 was charged to public safety.

(6) 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 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' 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 Louisiana Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136 or by calling (318) 362-3191.

**Funding Policy.** Plan members are required to contribute 9.8% of their annual covered salary and the East Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.25% of annual covered payroll. The contribution requirements of plan members and the East Feliciana Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The East Feliciana Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2004, 2003, and 2002 were \$102,068, \$73,068, and \$58,140, respectively.

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Notes to the Basic Financial Statements (Continued)

(7) 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>Garnishment Fund</u>	<u>Prisoner Inmate Fund</u>
Balances, June 30, 2003	\$ 76,076	\$ 3,812	\$ 19,284	\$ 66,478
Additions	815,499	3,477,972	226,051	1,473,103
Reductions	<u>(824,618)</u>	<u>(3,458,951)</u>	<u>(222,463)</u>	<u>(1,417,410)</u>
Balances, June 30, 2004	<u>\$ 66,957</u>	<u>\$ 22,833</u>	<u>\$ 22,872</u>	<u>\$ 122,171</u>

(8) Risk Management

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) Litigation and Claims

There were no lawsuits pending against the East Feliciana Parish Sheriff at June 30, 2004.

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

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

(11) Unsettled Balances –Tax Collector Fund

The unsettled cash balance of the Tax Collector Fund at June 30, 2004 of \$22,833 consists of the following:

Parish licenses	\$ 6,989
Refunds and redemptions	10,156
Interest on deposits	398
Tax notices, etc.	<u>5,290</u>
Total	<u>\$ 22,833</u>

**REQUIRED SUPPLEMENTARY  
INFORMATION**

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

General Fund  
Budgetary Comparison Schedule  
Year Ended June 30, 2004  
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004				2003 Actual
	Budget		Actual	Variance With Final Budget Positive (Negative)	
	Original	Final			
<b>Revenues:</b>					
Ad valorem taxes	\$ 325,000	\$ 325,000	\$ 327,992	\$ 2,992	\$ 330,316
Intergovernmental revenues -					
Federal grants	110,000	101,100	95,551	(5,549)	117,412
State revenue sharing	71,400	71,500	71,546	46	71,422
State supplemental pay	52,000	53,000	52,958	(42)	61,237
Local government	151,500	156,000	128,472	(27,528)	118,695
Miscellaneous	70,500	72,000	82,450	10,450	79,932
Fees, charges, and commissions for services -					
Civil and criminal	175,000	168,000	164,383	(3,617)	183,700
Court attendance	6,000	6,500	-	(6,500)	6,700
Feeding and keeping prisoners	1,535,000	1,553,000	1,571,689	18,689	1,407,474
Other	114,000	117,000	127,256	10,256	114,348
Donations	100,000	100,000	100,000	-	100,000
Interest income	5,000	2,750	2,911	161	5,701
Total revenues	<u>2,715,400</u>	<u>2,725,850</u>	<u>2,725,208</u>	<u>(642)</u>	<u>2,596,937</u>
<b>Expenditures:</b>					
Current -					
Public safety:					
Personal services and related benefits	1,572,200	1,652,135	1,642,010	10,125	1,553,673
Operating services	457,000	454,500	474,117	(19,617)	409,155
Operations and maintenance	538,100	634,607	644,316	(9,709)	630,178
Travel and other charges	18,000	15,750	13,618	2,132	19,353
Capital outlay	110,000	36,550	37,379	(829)	88,623
Total expenditures	<u>2,695,300</u>	<u>2,793,542</u>	<u>2,811,440</u>	<u>(17,898)</u>	<u>2,700,982</u>
Excess (deficiency) of revenues over expenditures	20,100	(67,692)	(86,232)	(18,540)	(104,045)
Fund balance, beginning	<u>528,325</u>	<u>528,325</u>	<u>528,325</u>	<u>-</u>	<u>632,370</u>
Fund balance, ending	<u>\$ 548,425</u>	<u>\$ 460,633</u>	<u>\$ 442,093</u>	<u>\$ (18,540)</u>	<u>\$ 528,325</u>

**OTHER SUPPLEMENTARY INFORMATION**

**OTHER FINANCIAL INFORMATION**

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

General Fund  
Budgetary Comparison Schedule - Expenditures  
Year Ended June 30, 2004  
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004			Variance With Final Budget Positive (Negative)	2003 Actual
	Budget		Actual		
	Original	Final			
<b>Current:</b>					
Public safety -					
Personal services and related benefits:					
Sheriff salary	\$ 77,000	\$ 77,000	\$ 77,000	\$ -	\$ 77,000
Deputies salaries	1,350,000	1,365,739	1,368,072	(2,333)	1,335,005
Other salaries	-	47,300	34,730	12,570	-
Pension and payroll taxes	137,500	154,396	154,508	(112)	133,968
Sheriff's expense allowance	7,700	7,700	7,700	-	7,700
Total personal services and related benefits	<u>1,572,200</u>	<u>1,652,135</u>	<u>1,642,010</u>	<u>10,125</u>	<u>1,553,673</u>
Operating services:					
Hospitalization insurance	275,000	248,000	227,055	20,945	195,230
Auto insurance	100,000	130,000	149,666	(19,666)	92,550
Other liability insurance	82,000	76,500	97,396	(20,896)	121,375
Total operating services	<u>457,000</u>	<u>454,500</u>	<u>474,117</u>	<u>(19,617)</u>	<u>409,155</u>
Operations and maintenance:					
Auto, fuel and oil	70,000	91,500	97,516	(6,016)	80,950
Auto maintenance	56,000	88,380	85,989	2,391	76,040
Deputy uniforms, supplies, etc.	41,000	34,730	38,676	(3,946)	43,873
Office supplies and expenditures	80,000	85,000	85,975	(975)	86,366
Telephone	30,000	30,500	30,097	403	28,593
Radio	4,000	5,100	4,148	952	3,287
Prisoner feeding and maintenance	229,100	280,997	284,299	(3,302)	288,622
Other professional fees	13,000	12,500	9,947	2,553	10,839
Criminal investigation expenditures	7,000	500	2,290	(1,790)	7,030
Other	8,000	5,400	5,379	21	4,578
Total operations and maintenance	<u>538,100</u>	<u>634,607</u>	<u>644,316</u>	<u>(9,709)</u>	<u>630,178</u>
Travel and other charges	<u>18,000</u>	<u>15,750</u>	<u>13,618</u>	<u>2,132</u>	<u>19,353</u>
Capital outlay:					
Autos	100,000	-	-	-	66,484
Equipment	5,000	31,750	32,871	(1,121)	15,878
Office equipment	5,000	4,800	4,508	292	6,261
Total capital outlay	<u>110,000</u>	<u>36,550</u>	<u>37,379</u>	<u>(829)</u>	<u>88,623</u>
Total expenditures	<u>\$2,695,300</u>	<u>\$2,793,542</u>	<u>\$2,811,440</u>	<u>\$ (17,898)</u>	<u>\$2,700,982</u>

## **FIDUCIARY FUND TYPE - AGENCY 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 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

### **Garnishments Fund**

To account for the collection of garnishments 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.

### **Prisoner Inmate Fund**

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



EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2004  
With Comparative Totals for June 30, 2003

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Garnishments Fund</u>	<u>Prison Inmate Fund</u>	<u>Totals</u>	
					2004	2003
ASSETS						
Cash	\$ -	\$ -	\$ 22,872	\$ -	\$ 22,872	\$ 19,284
Interest-bearing deposits	<u>66,957</u>	<u>22,833</u>	<u>-</u>	<u>122,171</u>	<u>211,961</u>	<u>146,366</u>
Total Assets	<u>\$ 66,957</u>	<u>\$22,833</u>	<u>\$ 22,872</u>	<u>\$122,171</u>	<u>\$234,833</u>	<u>\$165,650</u>
LIABILITIES						
Due to taxing bodies and others	\$ 66,957	\$22,833	\$ 22,872	\$ -	\$112,662	\$ 99,172
Due to inmates and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,171</u>	<u>122,171</u>	<u>66,478</u>
Total Liabilities	<u>\$ 66,957</u>	<u>\$22,833</u>	<u>\$ 22,872</u>	<u>\$122,171</u>	<u>\$234,833</u>	<u>\$165,650</u>

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 2004  
With Comparative Totals for Year Ended June 30, 2003

	2004				Totals	2003 Totals
	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund		
Balances, beginning of year	\$ 76,076	\$ 3,812	\$19,284	\$ 66,478	\$ 165,650	\$ 480,051
Additions:						
Deposits -						
Sheriff's sales, suits, and seizures	317,495	-	-	-	317,495	381,833
Garnishments	-	-	226,051	-	226,051	219,844
Bonds	9,800	-	-	-	9,800	17,050
Fines and costs	417,810	-	-	-	417,810	362,888
Inmates	-	-	-	321,044	321,044	233,936
Taxes, fees, etc., paid to tax collector	-	3,464,056	-	-	3,464,056	3,169,481
Prisoner work release fees	-	-	-	1,112,830	1,112,830	1,021,264
Other additions	70,394	13,916	-	39,229	123,539	103,844
Total additions	<u>815,499</u>	<u>3,477,972</u>	<u>226,051</u>	<u>1,473,103</u>	<u>5,992,625</u>	<u>5,510,140</u>
Total	<u>891,575</u>	<u>3,481,784</u>	<u>245,335</u>	<u>1,539,581</u>	<u>6,158,275</u>	<u>5,990,191</u>
Reductions:						
Taxes, fees, etc., distributed to taxing bodies and others	-	3,458,951	-	-	3,458,951	3,489,274
Deposits settled to -						
Sheriff's General Fund	91,130	-	12,084	647,625	750,839	682,159
Clerk of Court	48,235	-	-	-	48,235	46,667
Police Jury	132,536	-	-	-	132,536	106,661
District Attorney						
Expenditure Fund	68,748	-	-	-	68,748	47,701
Indigent Defender Board	80,954	-	-	-	80,954	69,259
Litigants and attorneys	394,179	-	210,379	-	604,558	633,620
Refunds	7,500	-	-	-	7,500	20,750
Bailiff Fund	1,336	-	-	-	1,336	-
Inmates	-	-	-	769,785	769,785	728,450
Total reductions	<u>824,618</u>	<u>3,458,951</u>	<u>222,463</u>	<u>1,417,410</u>	<u>5,923,442</u>	<u>5,824,541</u>
Balances, end of year	<u>\$ 66,957</u>	<u>\$ 22,833</u>	<u>\$22,872</u>	<u>\$ 122,171</u>	<u>\$ 234,833</u>	<u>\$ 165,650</u>

**COMPLIANCE  
AND  
INTERNAL CONTROL**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Talmadge Bunch  
East Feliciana Parish Sheriff  
Clinton, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate fund information of the East Feliciana Parish Sheriff as of and for the year ended June 30, 2004, which collectively comprise the East Feliciana Parish Sheriff's basic financial statements and have issued our report thereon dated September 28, 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.

### Compliance

As part of obtaining reasonable assurance about whether the East Feliciana 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 statement 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 instances of noncompliance that are required to be reported under Government Auditing Standards.

### 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 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 financial statements. This reportable condition is described in the accompanying schedule of current and prior year audit findings and corrective action plan as item 04-1(IC).

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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 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 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.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
September 28, 2004

EAST FELICIANA PARISH SHERIFF  
Clinton, Louisiana

Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan  
Year Ended June 30, 2004

Fiscal Year Finding Initially Occurred	Description of Finding/ Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
<u>CURRENT YEAR (6/30/04) --</u>					
<u>Internal Control:</u>					
04-1(IC) Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant	N/A
<u>PRIOR YEAR (6/30/03) --</u>					
<u>Internal Control:</u>					
03-1(IC) Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant	N/A