

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2011
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 OCT 12 2011

**EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana**

**Annual Financial Statements
As of and for the Year Ended June 30, 2011
With Supplemental Information Schedules**

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EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
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Independent Auditor's Report

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

I have audited the accompanying financial statements of the governmental activities and major fund of the East Carroll Parish Sheriff, a component unit of East Carroll Parish Police Jury, as of June 30, 2011, and for the year then ended, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the East Carroll Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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. I believe that my audit provides a reasonable basis for my opinion.

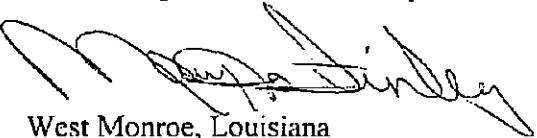
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and major fund of the East Carroll Parish Sheriff as of June 30, 2011, and the respective changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 through 10, the budgetary comparison information on pages 34 through 38, and the affidavit on tax collector reporting on page 39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report,
June 30, 2011

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Carroll Parish Sheriff's office basic financial statements as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the East Carroll Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated September 8, 2011, on my consideration of the East Carroll Parish Sheriff's internal control over financial reporting and my 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 my audit.



West Monroe, Louisiana
September 8, 2011

REQUIRED SUPPLEMENTARY INFORMATION
PART I

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Management's Discussion and Analysis
June 30, 2011

As management of the East Carroll Parish Sheriff, I offer readers of the East Carroll Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the East Carroll Parish Sheriff for the fiscal year ended June 30, 2011. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the East Carroll Parish Sheriff exceeded liabilities by \$2,858,015. A large portion of the East Carroll Parish Sheriff's net assets reflects its investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the East Carroll Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net assets.

STATEMENT OF NET ASSETS

	2011	2010
ASSETS		
Cash and cash equivalents	\$1,138,513	\$798,466
Investments	100,285	100,291
Receivables	1,000,030	993,024
Inventory	41,874	40,223
Due from other funds	10,171	779
Utility deposit	310	310
Capital assets (net of accumulated depreciation)	<u>1,504,837</u>	<u>1,557,315</u>
TOTAL ASSETS	<u><u>\$3,796,020</u></u>	<u><u>\$3,490,438</u></u>
LIABILITIES		
Accounts payable	\$554,182	\$732,122
Salaries payable	259,436	228,928
Payroll withholdings payable	1,908	2,676
Due to other funds	4,901	4,700
Due to sheriff		3,778
Deposits held for others	100,000	100,000
Deferred revenue	17,578	17,578
Interest payable		748
Long-term liabilities -		
Due within one year		63,000
TOTAL LIABILITIES	<u><u>938,005</u></u>	<u><u>1,153,530</u></u>
NET ASSETS		
Invested in capital assets, net of related debt	1,504,837	1,494,346
Reserved for:		
Inventory	41,874	40,223
Certificates of indebtedness		18,945
Unrestricted	<u>1,311,304</u>	<u>783,394</u>
TOTAL NET ASSETS	<u><u>\$2,858,015</u></u>	<u><u>\$2,336,908</u></u>

STATEMENT OF ACTIVITIES

	2011	2010
Public safety:		
Personal services	\$6,894,461	\$7,105,328
Operating services	3,312,716	2,956,564
Materials and supplies	1,653,934	1,651,901
Travel	123,718	232,140
Debt service - interest	1,047	3,128
Depreciation expense	164,910	143,830
Total Program Expenses	<u><u>12,150,786</u></u>	<u><u>12,092,891</u></u>
Program revenues:		
Commissions on license and taxes	33,967	22,551
Civil and criminal fees	107,323	67,224
Court attendance	2,686	1,300
Feeding prisoners	10,212,915	10,054,555
Vending machines, phones, work release	311,104	336,239
Tax notices	9,061	7,152
Bond fees	18,601	35,326
Total program revenues	<u><u>10,695,657</u></u>	<u><u>10,524,347</u></u>
Net Program Expenses	<u><u>(1,455,129)</u></u>	<u><u>(1,568,544)</u></u>

General revenues:		
Taxes		
Ad valorem	\$438,396	\$418,531
Sales tax	511,241	524,247
Grants and contributions not restricted to specific programs:		
Federal sources	108,920	170,359
State sources:		
State revenue sharing (net)	43,625	43,634
State supplemental pay	131,282	108,227
Other state grants	201,425	208,236
Local sources	1,389	5,261
Interest earned	3,046	3,203
Miscellaneous	528,485	393,307
Special items:		
Proceeds from insurance		16,590
Gain (Loss) on sale of assets	8,427	2,379
Change in Net Assets	521,107	325,430
Net Assets - Beginning of year	2,336,908	2,011,478
Net Assets - End of year	\$2,858,015	\$2,336,908

Financial Analysis of the Government's Funds

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

As of June 30, 2011, combined governmental fund balances of \$1,353,178 shows an increase of \$509,866 over June 30, 2010. The General Fund's portion of the unreserved, undesignated fund balance of \$276,844 shows an increase (of approximately \$129,564) from the prior year amount. The East Carroll Detention Center's portion of the unreserved, undesignated fund balance of \$412,838 shows an increase (of approximately \$128,146) from the prior year amount. The Riverbend Detention Center's portion of the unreserved, undesignated fund balance of \$531,968 shows an increase (of approximately \$224,600) from the prior year amount.

General Fund Budgetary Highlights

Differences in the General Fund's original budget and the final budget for revenues were due primarily to an increase in ad valorem taxes, sales taxes, federal revenues, state supplemental pay, civil and criminal fees, other revenues, proceeds from sale of assets, and transfers in and decreases in other state grants and bond fees. The differences in expenditures between the original budget and the final budget was an increase in personal services and benefits, operating services and capital outlay and a decrease in debt service.

Differences between East Carroll Parish Detention Center's original budget and the final budget for revenues were due to an increase in feeding and keeping prisoners, vending machine, phones, and work release, and other revenues. The differences in expenditures between the original budget and the final budget was an

increase in personal services and benefits, capital outlay and transfer out and a decrease in operating services and materials and supplies.

Differences between Riverbend Detention Center's original budget and the final budget for revenues were due primarily to an increase in feeding and keeping prisoners and transfers in. The differences in expenditures between the original budget and the final budget were an increase in personal services and benefits, operating services, and transfers out.

Capital Asset and Debt Administration

Capital assets. The East Carroll Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2011, amounts to \$1,504,837 (net of accumulated depreciation). This investment includes buildings, furniture and equipment. The increase in capital assets for the year was \$112,402. There were \$71,508 in deletions for the year.

Long-term debt. At the end of the fiscal year, East Carroll Parish Sheriff has no debt outstanding. During the year, \$63,000 of certificates of indebtedness debt was paid in accordance with the debt agreement.

Requests for Information

This financial report is designed to provide a general overview of the East Carroll Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the East Carroll Parish Sheriff, P.O. Box 246, Lake Providence LA 71254.

September 8, 2011

BASIC FINANCIAL STATEMENTS

Statement A**EAST CARROLL PARISH SHERIFF**
Lake Providence, Louisiana**STATEMENT OF NET ASSETS**
June 30, 2011**ASSETS**

Cash and cash equivalents	\$1,138,513
Investments	100,285
Receivables	1,000,030
Inventory	41,874
Due from other funds	10,171
Utility deposit	310
Capital assets (net of accumulated depreciation)	<u>1,504.837</u>
TOTAL ASSETS	<u>3,796.020</u>

LIABILITIES

Accounts payable	554,182
Salaries payable	259,436
Payroll withholdings payable	1,908
Due to other funds	4,901
Deposits held for others	100,000
Deferred revenue	<u>17,578</u>
TOTAL LIABILITIES	<u>938.005</u>

NET ASSETS

Invested in capital assets, net of related debt	1,504,837
Restricted for inventory	41,874
Unrestricted	<u>1,311,304</u>
TOTAL NET ASSETS	<u>\$2,858,015</u>

The accompanying notes are an integral part of this statement.

Statement B

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
STATEMENT OF ACTIVITIES
June 30, 2011

Public safety:

Personal services	\$6,894,461
Operating services	3,312,716
Materials and supplies	1,653,934
Travel	123,718
Debt service - interest	1,047
Depreciation expense	<u>164,910</u>
Total Program Expenses	<u>12,150.786</u>

Program revenues:

Commissions on licenses and taxes	33,967
Civil and criminal fees	107,323
Court attendance	2,686
Feeding prisoners	10,212,915
Vending machines, phones, work release	311,104
Tax notices, etc.	9,061
Bond fees	<u>18,601</u>
Total program revenues	<u>10,695,657</u>

Net Program Expenses**General revenues:**

Taxes:	
Ad Valorem	438,396
Sales	511,241

Grants and contributions not restricted to specific programs:

Federal sources	108,920
State sources:	
State revenue sharing (net)	43,625
State supplemental pay	131,282
Other state grants	201,425
Local sources	1,389
Interest earned	3,046
Miscellaneous	528,485
Special items -	
Gain on sale of assets	<u>8,427</u>

Change in Net Assets

521,107

NET ASSETS

Beginning of year	2,336,908
End of year	<u>\$2,858,015</u>

The accompanying notes are an integral part of this statement.

Statement C

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2011

	Major Funds			OTHER GOVERN- MENTAL FUNDS	TOTAL
	GENERAL FUND	EAST CARROLL DETENTION CENTER	RIVERBEND DETENTION CENTER		
ASSETS					
Cash and cash equivalents	\$105,612	\$455,748	\$445,663	\$131,490	\$1,138,513
Investments			100,285		100,285
Receivables	111,173	348,840	537,503	2,514	1,000,030
Due from other funds	254,698		81,332	626	336,656
Inventory			41,874		41,874
Utility deposit			310		310
TOTAL ASSETS	\$471,483	\$804,588	\$1,206,967	\$134,630	\$2,617,668
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$118,691	\$130,986	\$303,612	\$893	\$554,182
Salaries payable	53,693	94,757	110,986		259,436
Payroll withholdings payable	1,908				1,908
Due to other funds	2,769	166,007	160,401	2,209	331,386
Deposits held for others			100,000		100,000
Deferred revenues	17,578				17,578
Total Liabilities	194,639	391,750	674,999	3,102	1,264,490
Fund Equity:					
Reserved for inventory			41,874		41,874
Fund balance - unreserved -					
undesignated	276,844	412,838	490,094	131,528	1,311,304
Total Fund Equity	276,844	412,838	531,968	131,528	1,353,178
TOTAL LIABILITIES AND FUND EQUITY	\$471,483	\$804,588	\$1,206,967	\$134,630	\$2,617,668

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets

For the Year Ended June 30, 2011

Total Fund Balances at June 30- Governmental Funds (Statement C)	<u>\$1,353,178</u>
Cost of capital assets at June 30	\$2,808,039
Less: Accumulated depreciation as of June 30	<u>(1,303,202)</u> 1,504,837
Elimination of interfund assets and liabilities:	
Due from other funds	326,485
Due to other funds	<u>(326,485)</u> <u>NONE</u>
Net Assets at June 30 (Statement A)	<u>\$2,858,015</u>

The accompanying notes are an integral part of this statement.

Statement D

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and
Changes in Fund Balance

For the Year Ended June 30, 2011

	Major Funds			OTHER GOVERN- MENTAL FUNDS	TOTAL
	EAST CARROLL. GENERAL FUND	DETENTION CENTER	RIVERBEND DETENTION CENTER		
Taxes :					
Ad valorem	\$438,396				\$438,396
Sales tax	511,241				511,241
Intergovernmental revenues:					
Federal grants	108,920				108,920
State grants:					
Feeding prisoners		\$3,786,271	\$6,426,644		10,212,915
State revenue sharing (net)	43,625				43,625
State supplemental pay	131,282				131,282
Other state grants	64,353	137,072			201,425
Local grants	1,389				1,389
Fees, charges, and commissions for services:					
Commissions on licenses and taxes	33,967				33,967
Civil and criminal fees	107,323				107,323
Court attendance	2,686				2,686
Tax notices, etc.	9,061				9,061
Bond fees	18,601				18,601
Vending machine, phones, work release	267,925	43,179			311,104
Use of money and property	458	1,582	634	\$372	3,046
Other revenues	31,571	87,880	218,886	190,148	528,485
Total revenues	<u>1,502,873</u>	<u>4,280,730</u>	<u>6,689,343</u>	<u>190,520</u>	<u>12,663,466</u>
EXPENDITURES					
Public safety:					
Current:					
Personal services and related benefits	1,431,520	2,550,479	2,912,462		6,894,461
Operating services	232,287	541,202	2,521,832	17,395	3,312,716
Materials and supplies	68,614	711,778	872,921	621	1,653,934
Travel and other charges	42,761	73,429	7,528		123,718
Debt Service		64,796			64,796
Capital outlay	101,502	10,900			112,402
Total expenditures	<u>1,876,684</u>	<u>3,952,584</u>	<u>6,314,743</u>	<u>18,016</u>	<u>12,162,027</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	<u>(373,811)</u>	<u>328,146</u>	<u>374,600</u>	<u>172,504</u>	<u>501,439</u>

(Continued)

Statement D

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance

	Major Funds			
	GENERAL FUND	EAST CARROLL DETENTION CENTER	RIVERBEND DETENTION CENTER	OTHER GOVERNMENTAL FUNDS
OTHER FINANCING SOURCES (Use):				
Proceeds from sale of assets	\$8,427			\$8,427
Transfers in	494,948		\$100,000	594,948
Transfers out		(\$200,000)	(250,000)	(\$144,948)
Total Other Financing Sources (Use)	503,375	(200,000)	(150,000)	(144,948)
				8,427
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE				
	129,564	128,146	224,600	27,556
				509,866
FUND BALANCE AT BEGINNING OF YEAR				
	147,280	284,692	307,368	103,972
				843,312
FUND BALANCE AT END OF YEAR	\$276,844	\$412,838	\$531,968	\$131,528
				\$1,353,178

(Concluded)

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

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

For the Year Ended June 30, 2011

Total net change in fund balances - governmental funds (Statement D)	\$509,866
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the period.	(52,508)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	749
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.	<u>63,000</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$521,107</u></u>

The accompanying notes are an integral part of this statement.

Statement E

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2011

	<u>TAX COLLECTOR FUND</u>	<u>CONFIS CATED FUNDS</u>	<u>CRIMINAL FUND</u>	<u>CIVIL FUND</u>	<u>JAIL INMATE</u>	<u>ECDC INMATE</u>	<u>RBDC INMATE</u>	<u>TOTAL</u>
ASSETS								
Cash and cash equivalents	\$922,891	\$10,320	\$142,319	\$9,000	\$77	\$40,193	\$77,309	\$1,202,109
Due from other funds			2,692			13	2,196	4,901
TOTAL ASSETS	\$922,891	\$10,320	\$145,011	\$9,000	\$77	\$40,206	\$79,505	\$1,207,010
LIABILITIES								
Accounts payable	\$9,612		\$22,753				\$152	\$32,517
Due to other funds			36			\$1,150	8,985	10,171
Due to taxing bodies and others	913,279	\$10,320	122,222	\$9,000	\$77	39,056	70,368	1,164,322
TOTAL LIABILITIES	\$922,891	\$10,320	\$145,011	\$9,000	\$77	\$40,206	\$79,505	\$1,207,010

The accompanying notes are an integral part of this statement.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

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

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the East Carroll Parish Police Jury is the financial reporting entity for East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

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

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the East Carroll Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

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

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

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

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues,

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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

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

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

Governmental Fund Types

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

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

Capital Projects Funds - The capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

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

1. Accrual:

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

2. Modified Accrual:

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

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

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

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

Expenditures

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

E. SALES TAXES

On November 2, 2004, voters of the parish approved a one per cent sales and use tax which is dedicated for the purpose of drug education, prevention and enforcement, personnel, training

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

and equipment, and other lawful expenses of the operations of the law enforcement district. The tax is for an indefinite period of time.

F. CASH AND CASH EQUIVALENTS

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2011, the sheriff has cash and equivalents (book balances) totaling \$2,340,622 as follows:

Demand deposits	\$2,340,447
Petty cash	<u>175</u>
Total	<u><u>\$2,340.622</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2011, are secured as follows:

Bank balances	<u><u>\$2,548.794</u></u>
Federal deposit insurance	\$1,814,308
Pledged securities (uncollateralized)	<u>5,435,188</u>
Total	<u><u>\$7,249.496</u></u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the sheriff's name.

G. INVESTMENTS

Investments held at June 30, 2011 consist of \$100,285 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2011 is not categorized in the three risk categories

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

H. CAPITAL ASSETS

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

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

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

<u>Description</u>	<u>Estimated Lives</u>
Buildings	20-40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

I. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2011.

J. VACATION AND SICK LEAVE

Employees will receive one week annual vacation leave for the first year of service and two weeks for the second year of service. A week is defined as the number of days normally worked during the employee's tour of duty. Annual vacation leave does not accrue and cannot be carried forward in the next year. Sick leave accrues at one-half ($\frac{1}{2}$) day per month after three months of employment, up to a total of six (6) days per year, with a cap of 12 days. There is no monetary value for accumulated sick leave.

2. RECEIVABLES

The receivables of \$1,000,030 at June 30, 2011, are as follows:

<u>Class of receivables:</u>	<u>General Fund</u>	<u>EC Detention Center</u>	<u>RB Detention Center</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Taxes - sales	\$47,842				\$47,842
Intergovernmental revenues:					
Federal grant	23,659				23,659
State grants-					
Video poker	7,074				7,074
Feeding prisoners		310,936	522,961		833,897
Fees, charges, and commissions for services:					

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

<u>Class of receivables:</u>	<u>General Fund</u>	<u>EC Detention Center</u>	<u>RB Detention Center</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Court attendance	\$5,652				\$5,652
Phone commission		\$22,500			22,500
Other	26.946	15.404	\$14.542	\$2,514	59,406
Total	\$111,173	\$348.840	\$537.503	\$2,514	\$1,000,030

3. CHANGES IN CAPITAL ASSETS

A summary of changes in buildings and office furnishings and equipment for the year ended June 30, 2011, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
General Fund:				
Weapons	\$28,179			\$28,179
Furniture and equipment	147,450	\$30,210		177,660
Vehicles	521,583	71,292	(\$71,508)	521,367
Sub-total General Fund	697,212	101,502	(71,508)	737,206
East Carroll Detention Center:				
Buildings	1,533,329			1,533,329
Improvements other than buildings	79,901			79,901
Weapons	9,817	1,500		11,317
Furniture and equipment	243,383	5,400		248,783
Vehicles	168,931	4,000		172,931
Sub-total ECDC	2,035,361	10,900	NONE	2,046,261
Riverbend Detention Center:				
Furniture and equipment	34,572			34,572
Sub-total RBDC	34,572	NONE	NONE	34,572
Total assets	2,767,145	112,402	(71,508)	2,808,039
Less accumulated depreciation	1,209,800	164,910	(71,508)	1,303,202
Net capital assets	\$1,557,345	(\$52,508)	NONE	\$1,504,837

4. PENSION PLAN

Substantially all employees of the East Carroll Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 4, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Blvd., Suite 215, Baton Rouge, Louisiana 70806, or by calling (800) 586-9049.

Plan members are required by state statute to contribute 10 percent of their annual covered salary and the East Carroll Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11 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 East Carroll 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 East Carroll Parish Sheriff's contributions to the System for the years ended June 30, 2011, 2010, and 2009 were \$564,229, \$544,691, and \$530,547, respectively, equal to the required contributions for each year.

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 2011, are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$254,698	\$2,769
Special Revenue Funds:		
East Carroll Detention Center - Operating		166,007
Riverbend Detention Center - Operating	81,332	160,401
East Carroll Detention Center Commissary		13
Riverbend Detention Center Commissary	513	2,196
Construction		113
Agency Funds:		
ECDC Inmate Fund	13	\$1,150
RBDC Inmate Fund	\$2,196	8,985
Criminal Fund	2,692	36
Total	<u>\$341,557</u>	<u>\$341,557</u>

EAST CARROLL PARISH SHERIFF
 Lake Providence, Louisiana
 Notes to the Financial Statements (Continued)

6. CHANGES IN AGENCY FUND BALANCES

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

	Tax Collector Fund	Con- fiscated Fund	Criminal Fund	Civil Fund	Jail Inmate Fund	ECDC Inmate Fund	RBDC Inmate Fund	Total
Balance at June 30, 2010	\$777,347	\$13,661	\$168,569	\$9,000	\$107	\$56,317	\$100,383	\$1,125,384
Additions	4,172,502	960	835,320	99,804	345	372,372	740,343	6,221,646
Reductions	(4,036,570)	(4,301)	(881,667)	(99,804)	(375)	(389,633)	(770,358)	(6,182,708)
Balance at June 30, 2011	<u>\$913,279</u>	<u>\$10,320</u>	<u>\$122,222</u>	<u>\$9,000</u>	<u>\$77</u>	<u>\$39,056</u>	<u>\$70,368</u>	<u>\$1,164,322</u>

**7. CHANGES IN GENERAL LONG-TERM
OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended June 30, 2011:

	Certificates of Indebtedness
Long-term obligations at June 30, 2010	\$63,000
Additions	NONE
Deductions	(63,000)
Long-term obligations at June 30, 2011	<u>NONE</u>

Bonded debt paid out during current audit period and certificates of indebtedness at June 30, 2011, are as follows:

Certificates of Indebtedness - \$500,000 issue of August 7, 2000, for the purpose of acquiring and constructing sewerage lines and a lift station and closing a sewage treatment facility at the East Carroll Detention Center. The principal is due in fluctuating annual installments through August 1, 2010 with interest at 5.70 per cent, payable semi-annually. Monthly payments are made from the East Carroll Detention Center and Riverbend Detention Center operating funds and deposited into a reserve account held by the Paying Agent. The Paying Agent disburses annual principal and semi-annual interest payments to certificate holders as they become due.

NONE

The certificates of indebtedness paid out during the current year.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

8. TAX COLLECTOR ENDING CASH BALANCE

At June 30, 2011, the tax collector has cash and equivalents (book balances) totaling \$922,891 as follows:

Ad valorem taxes	\$8,997
Redemptions and refunds	3,139
Protest taxes	851,567
Interest on tax account	1
Interest on protest taxes	<u>59.187</u>
Total	<u><u>\$922,891</u></u>

9. AD VALOREM TAXES COLLECTED

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2011, by taxing body as follows:

Louisiana Forestry Service	\$3,089
Fifth District Levee Board	135,321
Louisiana Tax Commission	1,340
East Carroll Parish Assessor	292,841
East Carroll Parish Police Jury	1,943,667
East Carroll Parish School Board	559,378
East Carroll Parish Sheriff	437,877
East Carroll Parish Hospital	359,477
Lake Providence Port Commission	<u>129,763</u>
Total	<u><u>\$3,862,753</u></u>

10. TAX UNCOLLECTED AND UNSETTLED

At June 30, 2011, the tax collector has collected all assessed taxes for the year ended June 30, 2011.

11. MANAGEMENT AGREEMENT

The East Carroll Parish Sheriff manages the Riverbend Detention Center which is a privately owned facility of Western Correctional Corporation (WCC). The management agreement is for a term of twenty years, beginning January 1, 2000. This agreement provides that the sheriff will receive 75 percent of all payments received for housing inmates in the facility and WCC will receive the remaining 25 percent. At the end of twenty years, the sheriff will own the detention center. The sheriff holds a deposit of \$100,000 from WCC for use in meeting operating expenses in the event that revenues fall below the amount required to meet those costs. Interest earned on the deposit is a revenue of the sheriff. If not needed as stated above, the deposit will be returned to WCC at the end of twenty years.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Notes to the Financial Statements (Continued)

12. LITIGATION AND CLAIMS

At June 30, 2011, the East Carroll Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

**13. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The East Carroll Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the East Carroll Parish Police Jury.

14. GRANT PROGRAMS

The East Carroll Parish Sheriff participates in various grant programs funded by the state and federal governments. The following schedule provides selected information on various grants for the year ended June 30, 2011.

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH GRANT NUMBER</u>	<u>EXPENDITURES</u>
FEDERAL PROGRAMS			
United States Department of Homeland Security State Homeland Security Grant Program	97.067	2008-GE-T8-0013	<u>\$6,337</u>
United States Department of Justice			
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice -			
K-9 Narcotics Unit	16.738	B09-2-010	7,964
K-9 Narcotics Unit	16.738	B10-2-002	5,123
Reduction of Drugs in Prison	16.803	B82-8-084	89,496
Total United States Department of Justice			<u>102,583</u>
Total Federal Financial Assistance			<u><u>\$108,920</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2011

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
Taxes:				
Ad valorem	\$420,000	\$437,620	\$438,396	\$776
Sales	400,000	460,000	511,241	51,241
Intergovernmental revenues:				
Federal grants - federal revenue		78,741	108,920	30,179
State funds:				
State revenue sharing (net)	42,000	43,625	43,625	
State supplemental pay	107,000	130,000	131,282	1,282
Other state grants	69,000	54,500	64,353	9,853
Local grant		500	1,389	889
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	32,500	31,900	33,967	2,067
Civil and criminal fees	84,000	96,300	107,323	11,023
Court attendance	2,400	2,400	2,686	286
Tax notices, etc	8,000	5,740	9,061	3,321
Bond fees	32,000	14,000	18,601	4,601
Use of money and property	350	400	458	58
Other revenue	8,500	11,175	31,571	20,396
Total revenues	<u>1,205,750</u>	<u>1,366,901</u>	<u>1,502,873</u>	<u>135,972</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	1,345,536	1,491,000	1,431,520	59,480
Operating services	203,600	225,000	232,287	(7,287)
Materials and supplies	78,900	80,000	68,614	11,386
Travel and other charges	43,703	43,703	42,761	942
Debt service	9,000			
Capital outlay		95,000	101,502	(6,502)
Total expenditures	<u>1,680,739</u>	<u>1,934,703</u>	<u>1,876,684</u>	<u>58,019</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(474,989)</u>	<u>(567,802)</u>	<u>(373,811)</u>	<u>193,991</u>

(Continued)

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES:				
Proceeds from sale of assets				
Transfers in	<u>\$300.000</u>	<u>494.914</u>	<u>494,948</u>	<u>\$34</u>
Total financing sources	<u>300.000</u>	<u>503.341</u>	<u>503,375</u>	<u>34</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES				
	<u>(174,989)</u>	<u>(64,461)</u>	<u>129,564</u>	<u>194,025</u>
FUND BALANCES AT BEGINNING OF YEAR				
	<u>180.000</u>	<u>147,280</u>	<u>147,280</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR				
	<u><u>\$5.011</u></u>	<u><u>\$82,819</u></u>	<u><u>\$276,844</u></u>	<u><u>\$194,025</u></u>

(Concluded)

Schedule 2

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
EAST CARROLL DETENTION CENTER FUND
For the Year Ended June 30, 2011

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
State funds:				
Feeding and keeping prisoners	\$3,715,000	\$3,775,000	\$3,786,271	\$11,271
Other state grants	130,000	130,750	137,072	6,322
Fees, charges, and commissions for services-				
Vending machine, phones, work release	195,000	245,000	267,925	22,925
Use of money and property	1,000	1,444	1,582	138
Other revenue	3,100	20,010	87,880	67,870
Total revenues	<u>4,044,100</u>	<u>4,172,204</u>	<u>4,280,730</u>	<u>108,526</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,499,300	2,630,000	2,550,479	79,521
Operating services	628,000	545,000	541,202	3,798
Materials and supplies	754,750	660,000	711,778	(51,778)
Travel and other charges	5,250	5,250	73,429	(68,179)
Debt service	64,796	64,796	64,796	
Capital outlay		15,000	10,900	4,100
Total expenditures	<u>3,952,096</u>	<u>3,920,046</u>	<u>3,952,584</u>	<u>(32,538)</u>
EXCESS OF REVENUES OVER EXPENDITURES				
	<u>92,004</u>	<u>252,158</u>	<u>328,146</u>	<u>75,988</u>
OTHER FINANCING SOURCES (Use)				
Proceeds from insurance	500	500		(500)
Transfers out	(100,000)	(200,000)	(200,000)	
Total financing source	<u>(99,500)</u>	<u>(199,500)</u>	<u>(200,000)</u>	<u>(500)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES				
	<u>(7,496)</u>	<u>52,658</u>	<u>128,146</u>	<u>75,488</u>
FUND BALANCES AT BEGINNING OF YEAR				
	<u>25,000</u>	<u>284,692</u>	<u>284,692</u>	
FUND BALANCES AT END OF YEAR				
	<u>\$17,504</u>	<u>\$337,350</u>	<u>\$412,838</u>	<u>\$75,488</u>

Schedule 3

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE
RIVERBEND DETENTION CENTER FUND
For the Year Ended June 30, 2011

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
State funds - Feeding and keeping prisoners	\$6,049,000	\$6,363,700	\$6,426,644	\$62,944
Fees, charges, and commissions for services-				
Vending machine, phones, work release	50,000	42,000	43,179	1,179
Use of money and property	450	595	634	39
Other revenue	20,000	18,459	218,886	200,427
Total revenues	<u>6,119,450</u>	<u>6,424,754</u>	<u>6,689,343</u>	<u>264,589</u>
EXPENDITURES				
Public safety:				
Current:				
Personal services and benefits	2,810,000	3,000,000	2,912,462	87,538
Operating services	2,186,650	2,300,000	2,521,832	(221,832)
Materials and supplies	890,500	890,500	872,921	17,579
Travel and other charges	4,500	6,000	7,528	(1,528)
Total expenditures	<u>5,891,650</u>	<u>6,196,500</u>	<u>6,314,743</u>	<u>(118,243)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>227,800</u>	<u>228,254</u>	<u>374,600</u>	<u>146,346</u>
OTHER FINANCING SOURCE (USE)				
Transfers in		100,000	100,000	
Transfers out	<u>(200,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	
Total financing source	<u>(200,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>NONE</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE	<u>27,800</u>	<u>78,254</u>	<u>224,600</u>	<u>146,346</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>25,000</u>	<u>307,368</u>	<u>307,368</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$52,800</u>	<u>\$385,622</u>	<u>\$531,968</u>	<u>\$146,346</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2011

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the East Carroll Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

STATE OF LOUISIANA

PARISH OF EAST CARROLL

AFFIDAVIT
MARK W. SHUMATE, SHERIFF OF EAST CARROLL PARISH

BEFORE ME, the undersigned authority, personally came and appeared, MARK W. SHUMATE, SHERIFF OF EAST CARROLL PARISH, State of Louisiana, who after being duly sworn, deposed and said:

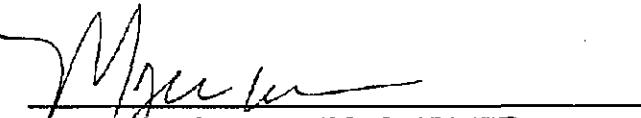
The following information is true and correct:

\$922,891 is the amount of cash on hand in the tax collector account on June, 30, 2011.

He further deposed and said:

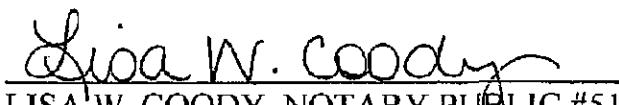
All itemized statements of the amount of taxes collected for the tax year, 2010, by taxing authority, are true and correct.

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



MARK W. SHUMATE, SHERIFF
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 8th day of September, 2011, in my office in Lake Providence, Louisiana.



LISA W. COODY, NOTARY PUBLIC #51645
EAST CARROLL PARISH, LOUISIANA

OTHER SUPPLEMENTARY INFORMATION

PART III

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended June 30, 2011

NON MAJOR FUNDS

NARCOTICS FUND

The Narcotics Fund accounts for monies seized from suspects and monies given the sheriff's office by court order on drug cases. These funds are restricted and are to be used for drug enforcement.

EAST CARROLL DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the East Carroll detention center.

RIVERBEND DETENTION CENTER COMMISSARY FUND

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the Riverbend detention center.

CONSTRUCTION FUND

The capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Balance Sheet, June 30, 2011

	ECDC NARCOTICS	RBDC COMMISSARY	COMMISSARY	CONSTRUCTION	TOTAL
ASSETS					
Cash	\$3,380	\$65,097	\$62,511	\$502	\$131,490
Accounts receivable		666	1,848		2,514
Due from other funds			513	113	626
Total Assets	\$3,380	\$65,763	\$64,872	\$615	\$134,630
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable		\$164	\$114	\$615	\$893
Due to other funds		13	2,196		2,209
Total Liabilities	NONE	177	2,310	615	3,102
Fund Equity - Unreserved - undesignated	\$3,380	65,586	62,562	NONE	131,528
FUND EQUITY	\$3,380	\$65,763	\$64,872	\$615	\$134,630

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Schedule of Revenues, Expenditures, and
 Changes in Fund Balances
 For the Year Ended June 30, 2011

	<u>ECDC</u>	<u>RBDC</u>			
	<u>NARCOTICS</u>	<u>COMMISSARY</u>	<u>COMMISSARY</u>	<u>CONSTRUCTION</u>	<u>TOTAL</u>
REVENUES					
Use of money and property	\$5	\$90	\$236	\$41	\$372
Other revenues	500	59,084	130,564		190,148
Total revenues	505	59,174	130,800	41	190,520
EXPENDITURES					
Public safety:					
Current:					
Operating services	900	4,982	11,513		17,395
Materials and supplies		541	80		621
Total expenditures	900	5,523	11,593	NONE	18,016
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(395)	53,651	119,207	41	172,504
OTHER FINANCING USE					
Operating transfer out					
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USE	(395)	53,651	19,207	(44,907)	27,556
FUND BALANCES AT BEGINNING OF YEAR	3,775	11,935	43,355	44,907	103,972
FUND BALANCES AT END OF YEAR	<u>\$3,380</u>	<u>\$65,586</u>	<u>\$62,562</u>	<u>NONE</u>	<u>\$131,528</u>

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2011

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

CONFISCATED FUNDS

The Confiscated Funds account was established to track funds seized in narcotics arrests.

CRIMINAL FUND

The Criminal Fund accounts for the collection of bonds, fines and costs, and payment of the collections to recipients in accordance with applicable laws.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payments of these collections to recipients in accordance with applicable laws.

JAIL INMATE FUND

The Jail Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the jail.

EAST CARROLL DETENTION CENTER INMATE FUND (ECDC)

The East Carroll Detention Center Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

RIVERBEND DETENTION CENTER INMATE FUND (RBDC)

The Riverbend Detention Center Inmate Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
Due to Taxing Bodies and Others
For the Year Ended June 30, 2011

	TAX COLLECTOR FUND	CON- FISCATED FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	JAIL INMATE FUND	ECDC INMATE FUND	RBDC INMATE FUND	TOTAL
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS								
AT BEGINNING OF YEAR	\$777,347	\$13,661	\$168,569	\$9,000	\$107	\$56,317	\$100,383	\$1,125,384
ADDITIONS								
Deposits :								
Ad valorem taxes	3,862,753							3,862,753
Protested taxes	133,704							133,704
State Revenue Sharing	155,759							155,759
Beer and Liquor licenses	4,200							4,200
Interest on:								
NOW accounts	131							131
Delinquent taxes	4,055							4,055
Protested taxes held in escrow	2,393							2,393
Tax notices, etc.	8,609							8,609
Appearance bonds, fines, etc.		835,320						835,320
Inmate deposits	960				345	372,372	740,343	1,114,020
Sheriff's sales, etc.			99,804					99,804
Other	898							898
Total additions	4,172,502	960	835,320	99,804	345	372,372	740,343	6,221,646
Total	4,949,849	14,621	1,003,889	108,804	452	428,689	840,726	7,347,030
REDUCTIONS								
Deposits settled to:								
Clerk of Court	162		84,376	6,692				91,230
Louisiana Dept. Of Forestry	3,093							3,093
Louisiana Tax Commission	1,340							1,340
Fifth District Levee Board	135,395							135,395
Crime Lab		47,682						47,682
Judicial Expense		19,444						19,444
Louisiana Comm. on Law Enf.		9,823						9,823
East Carroll Parish:								
Criminal Court Fund		257,991						257,991
District attorney		126,397						126,397
Police Jury	1,934,355							1,934,355
School Board	558,404							558,404
Sheriff	491,712	134,409	10,766					636,887
Assessor	303,492							303,492
Hospital	359,666							359,666
Indigent Defender Board		146,899						146,899
Litigants			79,437					79,437
Lake Providence Port Comm.	126,789							126,789
Pension Funds	121,877							121,877

(Continued)

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances

Due to Taxing Bodies and Others, 2011

	TAX COLLECTOR FUND	CON- FISCATED FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	JAIL INMATE FUND	ECDC INMATE FUND	RBDC INMATE FUND	TOTAL
REDUCTIONS (CONTD.)								
Deposits settled to (contd.):								
Inmate disbursements					\$375	\$389,633	\$770,358	\$1,160,366
Refunds		\$2,708	\$11,950					14,658
Other settlements	\$285	1,593	42,696	\$2,909				47,483
Total reductions	4,036,570	4,301	881,667	99,804	375	389,633	770,358	6,182,708
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS AT END OF YEAR								
	<u>\$913,279</u>	<u>\$10,320</u>	<u>\$122,222</u>	<u>\$9,000</u>	<u>\$77</u>	<u>\$39,056</u>	<u>\$70,368</u>	<u>\$1,164,322</u>

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

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

The following independent Auditor's report on compliance with laws, regulations and contracts, and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

I have audited the basic financial statements of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2011 and have issued my report thereon dated September 8, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered East Carroll Parish Sheriff's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 2011

Compliance and Other Matters

As part of obtaining reasonable assurance about whether East Carroll Parish Sheriff's basic financial statements are free of material misstatement, I 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 amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the East Carroll Parish Sheriff, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513(G), this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana
September 8, 2011

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's report expresses an unqualified opinion on the general purpose financial statements of the East Carroll Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the East Carroll Parish Sheriff were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

Schedule 8

EAST CARROLL PARISH SHERIFF
Lake Providence, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2011

There were no audit findings reported in the audit for the year ended June 30, 2010.