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**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**FINANCIAL REPORT**

**JUNE 30, 1987**

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

Release Date 2-12-98

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

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which other auditors expressed an unqualified opinion on the general purpose financial statements of the Iberia Parish Sheriff dated August 23, 1996.

*Broussard, Poché, Lewis & Aronson*

New Iberia, Louisiana  
December 5, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

UNITED PARSONS CORP  
New York, New York

CONDENSED BALANCE SHEET - ASSETS, LIABILITIES AND DEFERRED CREDITS  
JUNE 30, 1989  
with comparative totals for June 30, 1988

	Governmental Funds		Federal or State or Local Funds	Accounts Receivable		Totals	
	General Fund	Special Funds		General Fund	Special Funds	June 30, 1989	June 30, 1988
<b>ASSETS</b>							
Cash	\$35,162	\$ 8,275	\$35,162	\$ --	\$ --	\$1,705,625	\$ 891,700
Accounts receivable	8,800	8,275	--	--	--	15,258	1,130
Due from other funds	880	2,755	--	--	--	3,643	291
Due from other governmental units	242,895	--	--	--	--	242,895	957,500
Inventory	--	1,875	--	--	--	2,881	2,185
Fixed assets	--	--	--	1,095,000	--	1,095,000	1,052,650
Amount to be provided for retirement of general long-term debt	-----	-----	-----	-----	736,771	736,771	-----
<b>Total assets</b>	<b>\$647,757</b>	<b>\$12,925</b>	<b>\$370,162</b>	<b>\$1,095,000</b>	<b>\$ 736,771</b>	<b>\$2,608,044</b>	<b>\$2,094,076</b>
<b>LIABILITIES AND DEFERRED CREDITS</b>							
Liabilities							
Accounts payable	\$ 83,500	\$ 76,500	\$ --	\$ --	\$ --	\$ 79,833	\$ 88,175
Due to other funds	--	--	--	3,643	--	3,643	291
Insurance claims payable	68,276	--	--	--	--	68,276	55,191
Due to other taxing bodies and others	--	--	763,162	--	--	763,162	687,191
Other accounts payable	2,179	771	--	--	--	2,950	3,700
Amount compensated amounts payable	--	--	--	--	53,530	53,530	--
Capital leases payable	-----	-----	-----	-----	82,844	82,844	-----
<b>Total liabilities</b>	<b>\$154,955</b>	<b>\$77,271</b>	<b>\$763,162</b>	<b>-----</b>	<b>\$136,374</b>	<b>\$1,017,076</b>	<b>\$837,057</b>
Deferred credits							
Amount in general fund assets	--	--	--	1,095,000	--	1,095,000	1,000,000
Amount for inventory	--	1,875	--	--	--	1,875	1,700
Amount for insurance claims	17,440	--	--	--	--	17,440	17,175
Unmatured	673,554	1,900	-----	-----	-----	675,454	673,701
<b>Total deferred credits</b>	<b>\$698,544</b>	<b>\$1,975</b>	<b>-----</b>	<b>\$1,095,000</b>	<b>-----</b>	<b>\$1,791,224</b>	<b>\$1,702,576</b>
<b>Total liabilities and deferred credits</b>	<b>\$1,253,500</b>	<b>\$79,246</b>	<b>\$763,162</b>	<b>\$1,095,000</b>	<b>\$ 136,374</b>	<b>\$2,808,300</b>	<b>\$2,539,633</b>

See Notes to Financial Statements.

STATE OF CALIFORNIA  
New Series, 1984 Bonds

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES  
For the Year Ended June 30, 1987  
With Comparative Totals for the Year Ended June 30, 1986

	GOVERNMENTAL FUNDS		Totals	
	General	Special	1987	1986
	1986	Revenues, 1986 Expenditures, 1986		
<b>REVENUES</b>				
All sources taxes	41,380,567	0	41,380,567	41,407,393
Intergovernmental revenues:				
Federal grants	121,402	--	121,402	54,900
State grants	--	--	--	18,111
State capital grants and special funds	52,732	--	52,732	94,000
Federal funds	24,388	--	24,388	79,717
Gifts, charges and commissions for services:				
Commissions on state revenue sharing	276,070	--	276,070	276,070
Fees and licenses	27,407	--	27,407	29,500
Civil and criminal fees	242,750	--	242,750	246,204
Court attendance	11,760	--	11,760	7,000
Transportation penalties	41,700	--	41,700	37,474
Funding and keeping prisoners	1,114,708	--	1,114,708	1,089,940
Employment programs	49,076	--	49,076	70,880
Fees and commissions	--	160,520	160,520	167,700
Fees and forfeitures	81,271	--	81,271	978,000
Prisoner boarder	14,918	100	15,018	20,870
Miscellaneous	120,384	1,239	121,623	89,787
<b>Total revenues</b>	<b>43,249,000</b>	<b>162,759</b>	<b>43,411,759</b>	<b>43,876,344</b>
<b>EXPENDITURES</b>				
Current:				
Public safety				
Personnel services	2,487,117	--	2,487,117	2,486,707
Operating services	184,078	170,389	354,467	370,340
Materials and supplies	141,680	--	141,680	253,397
Travel and other charges	1,000	--	1,000	--
Miscellaneous	44,000	--	44,000	50,744
Other services	47,174	--	47,174	111,676
Capital outlay	144,000	210	144,210	44,440
<b>Total expenditures</b>	<b>2,864,069</b>	<b>370,699</b>	<b>3,234,768</b>	<b>3,367,264</b>
Excess (deficiency) of revenues over expenditures	40,384,931	79,060	40,463,991	40,509,080
Other financing activities:				
Proceeds from capital bonds	40,000	--	40,000	--
Excess (deficiency) of revenues and other activities over expenditures	40,424,931	79,060	40,503,991	40,509,080
Fund balance, beginning	20,100	10,867	30,967	44,800
Fund balance, ending	<b>1,144,931</b>	<b>1,109,927</b>	<b>1,254,858</b>	<b>1,494,880</b>

See Notes to Financial Statements.

GENERAL FINANCIAL STATEMENT  
 AND FINANCIAL STATEMENTS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 GENERAL FUND, PUBLIC SAFETY AND POLICE - ALL GOVERNMENTAL FUNDS 1999  
 For the Year Ended June 30, 1999

	General Fund			Special Revenue Fund			Total Fund Balance - All Governmental Funds
	Budget	Actual	Variance (Deficit/Surplus)	Budget	Actual	Variance (Deficit/Surplus)	
<b>REVENUES</b>							
All sources total	\$1,779,500	\$1,780,344	\$ 2,844	\$ --	\$ --	\$ --	\$ --
Intergovernmental revenues -							
Federal grants	40,000	107,007	67,007	--	--	--	--
State supplemental pay	163,000	141,117	(21,883)	--	--	--	--
Market funds	15,000	16,900	1,900	--	--	--	--
Fees, charges and contributions for services -							
Contributions on state vehicle sharing	216,000	216,000	0	--	--	--	--
Taxes and licenses	50,000	50,000	0	--	--	--	--
Civil and criminal fees	244,000	244,000	0	--	--	--	--
Court attendance	15,000	15,000	0	--	--	--	--
Training and equipment	50,000	45,000	(5,000)	--	--	--	--
Printing and copying of manuals	1,500,000	1,516,000	16,000	--	--	--	--
Equipment program	70,000	48,000	(22,000)	--	--	--	--
Sales and commission fines and forfeitures	--	--	--	60,000	500,500	440,500	500,500
Contract income	10,000	10,000	0	1,000	0	(1,000)	1,000
Miscellaneous	100,000	100,000	0	500	1,000	500	500
<b>Total revenues</b>	<b>\$1,789,500</b>	<b>\$1,788,350</b>	<b>\$(1,150)</b>	<b>\$1,000</b>	<b>\$442,000</b>	<b>\$441,000</b>	<b>\$1,443,000</b>
<b>EXPENDITURES</b>							
Current -							
Public safety -							
Personal services	1,700,000	1,887,507	187,507	--	--	--	--
Contract services	870,000	876,170	6,170	40,000	110,000	70,000	150,000
Materials and supplies	440,000	420,000	(20,000)	--	--	--	--
Travel and other charges	2,471	2,484	13	--	--	--	--
Miscellaneous	5,000	10,000	5,000	--	--	--	--
Total current	3,027,471	3,196,161	168,690	40,000	110,000	70,000	230,000
<b>Total expenditures</b>	<b>\$3,027,471</b>	<b>\$3,196,161</b>	<b>\$168,690</b>	<b>\$40,000</b>	<b>\$110,000</b>	<b>\$70,000</b>	<b>\$230,000</b>
Excess (deficiency) of revenues over expenditures	1,000	592,189	591,189	560	332,000	271,000	1,213,000
Other funds for transfers	--	80,000	80,000	--	--	--	80,000
Excess (deficiency) of revenues and other funds over expenditures	<b>\$1,000</b>	<b>672,189</b>	<b>671,189</b>	<b>\$560</b>	<b>\$332,000</b>	<b>\$271,000</b>	<b>\$1,293,000</b>
Fund balance, beginning	--	200,000	200,000	--	--	--	200,000
Fund balance, ending		<b>\$872,189</b>			<b>\$332,000</b>		<b>\$1,493,000</b>

See Notes to Financial Statements.

BEREA PARISH SHERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

As provided by Article V, Section 23 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 as 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, etc.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, etc. within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, etc. and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, etc. 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 all various property taxes, state revenue sharing funds, sporting licenses, and fines, costs, and bond deficiencies imposed by the district court.

The accounting and reporting policies of the Brea Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conforms to the requirements of the industry audit guide, *Audits of State and Local Governments*, 1988.

The following is a summary of certain significant accounting policies:

**A. Reporting entity**

For financial reporting purposes, the Sheriff includes all funds, account groups and activities that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish council as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, 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 Sheriff.

**B. Fund accounting**

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.



BERNARDINI SHERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

Funds are classified into categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types.

Governmental funds are used to account for all or most of the Sheriff's general activities, including the collection and disbursement of court-related monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 15:1472, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance. General operating expenditures are paid from this fund.

**Inmate Welfare Special Revenue Fund**

The Inmate Welfare Special Revenue Fund accounts for the sale of goods, purchase of items for resale, and fees for the benefit of the inmates in connection with a committee of inmates at the correct level center.

**Agency Funds**

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

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from governmental funds.

DEBRA PARSONS SHERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (continued)

C. Basis of accounting.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. The cash basis of accounting which approximates the modified accrual basis of accounting is used by the fiduciary - agency types. Under the modified accrual basis of accounting, revenues are recognized when measurable or accrued (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 be used to pay liabilities of the current period.

All values taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds. Interest revenue is recorded when earned. Substantially all other revenues are recognized when received. Expenditures are generally recognized when the related fund liability is incurred, except that principal and interest due on long-term debt are recognized when due. General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of the agreement. Similarly, proceeds from long-term loans are recognized as other financing sources when received.

D. Budgetary practices.

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

1. The accounting director 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.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After holding the public hearing and completing 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.

STERIA PARISH SHERIFF  
New Orleans, Louisiana

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

F. Cash

Cash is stated at cost, which approximates market at year end.

G. Interfund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

H. Vacation and sick leave

Each employee of the Sheriff's office is granted 18 to 28 days of annual leave and sick leave equal to annual leave sick paid after one year of service. Accrued sick leave is not limited and not payable upon termination. Unpaid annual leave will be converted to sick leave on the employee's anniversary date.

Compensatory time is granted at the rate of 1.2 times the amount of time by which an employee's work hours exceed his/her maximum allowable work hours. Certain personnel are exempt from earning compensatory time. Compensatory time is payable upon termination.

There are no accumulated and vested annual and sick leave benefits at June 30, 1987, which require disclosure to conform with generally accepted accounting principles. At June 30, 1990, a liability was recorded for compensatory time payable upon termination.

I. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry and goods purchased for resale to the inmate Welfare Fund. The commodities are recorded as resources when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

J. Fund equity

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

K. Encumbrances

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

HERNIA PARISH SHERIFF  
New Orleans, Louisiana

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

K. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

L. Memorandum only - total columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Since in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Further, in such data comparable to a consolidation. Total fund allocations have not been made in the aggregation of this data.

M. Comparative data

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

Note 2. Cash

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 United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the carrying value of cash was \$1,130,628.

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances at June 30, 1997 are accounted as follows:

Bank balances	\$ 1,130,628
Federal deposit insurance	(739,185)
Pledged securities (Category 1)	12,738,678
(Cash) secured	\$15,130,121

**IBERIA PARISH SHERRIFF**  
New Iberia, Louisiana

**NOTICE TO FINANCIAL STATEMENTS**

**Note 2. Cash (continued)**

Pledged securities in Category 3 include unissued 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 unaffiliated (Category 3) Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 14 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**Note 3. Interfund Receivables and Payables**

	Interfund Receivables	Interfund Payables
General Fund	\$ 880	\$ --
Special Revenue Fund - Inmate Welfare	2,763	--
Agency Fund - Bond Fund	--	880
Agency Fund - Inmate Trust Fund	-----	2,183
	<u>\$ 3,643</u>	<u>\$ 3,063</u>

**Note 4. Due from Other Governmental Units**

A summary of amounts due from other governmental units at June 30, 1997, consist of the following:

General Fund	
Department of Justice	\$ 78,210
Department of Public Safety and Corrections	89,964
Iberia Parish Council	14,898
City of New Iberia	125
Louisiana Department of the Treasury	18,644
Louisiana Commission on Law Enforcement	1,717
Other	39,476
	<u>\$ 238,934</u>

**Note 5. Changes in General Fixed Assets**

A summary of changes in general fixed assets (office buildings and equipment) follows:

	General Fund	Inmate Welfare Special Revenue Fund	Total
Balance, June 30, 1996	\$ 963,512	\$ 89,348	\$ 1,052,860
Additions	146,800	815	147,615
Deductions	----- (83,624)	-----	----- (83,624)
Balance, June 30, 1997	<u>\$1,026,688</u>	<u>\$ 90,163</u>	<u>\$1,116,851</u>

**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

**Note 6. Changes in General Long-Term Debt**

The following is a summary of long-term debt transactions of the Iberia Parish Sheriff for the year ended June 30, 1997:

	Capital Leases <i>Payable</i>	Accrued Compensated Absence <i>Payable</i>	Total
Balance, beginning	\$ --	\$ --	\$ --
Additions	80,819	93,358	174,177
Payments	<u>(86,358)</u>	<u>---</u>	<u>(86,358)</u>
Balance, ending	<u>\$ 84,460</u>	<u>\$ 93,358</u>	<u>\$ 177,818</u>

**Note 7. Operating Leases**

The Sheriff is obligated under an operating lease agreement for a parking lot. The lease expense for 1997 and 1996 was \$1,280 and \$10,288 respectively.

Minimum lease payments for the next five years consist of the following:

1998	\$ 1,280
1999	1,280
2000	1,280
2001	1,280
2002	<u>1,280</u>
<b>Total</b>	<b><u>\$ 5,000</u></b>

**Note 8. Ad Valorem Taxes**

The Sheriff is ex-officio tax collector of the parish and is responsible for the collection and distribution of all various 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 Iberia Parish and are collected by the Sheriff. The taxes are restricted to the appropriate taxing bodies net of deductions for warrantor's compensation and persons' bond contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1997, the ad valorem taxes applicable to the Sheriff's General Fund were levied at the rate of 18.00 mills on property, with assessed valuations totaling \$253,900,000.

**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

**Note 9. Pension Plan**

**Plan Description**

The Iberia parish Sheriff contributes to the Sheriff's Pension and Relief Fund, 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 11:2131 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 3185, Monroe, Louisiana 71216-3185.

**Funding Policy**

Plan members are required to contribute 8.75% of their annual covered salary and the Iberia Parish Sheriff is required to contribute at an actuarially-determined rate. The current rate is 5.00% of annual covered payroll. The contribution requirements of plan members and the Iberia Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The Iberia Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1997, 1998 and 1999 were \$186,908, \$198,791, and \$26,294 respectively.

**Note 10. Deferred Compensation Plan**

During fiscal year 1992, a portion of the Sheriff's employees began participation in the Louisiana Public Employee's Deferred Compensation Plan. This deferred compensation plan is organized under Internal Revenue Code Section 457 and is in the name of the State of Louisiana. The Sheriff's general creditors do not have access to these plan assets thereby indicating no need to report plan activity in an agency fund.

**Note 11. Changes in Agency Fund Balances**

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

	Tax Collector Fund	Sheriff's Fund	Prison Fund	Inmate Trust Fund
Balance, July 1, 1996	\$ 215,381	\$ 1,133	\$ 404,867	\$ 17,200
Additions	14,925,168	816,054	1,249,949	218,274
Reductions	(14,808,122)	(695,550)	(1,398,920)	(284,399)
Balance, June 30, 1997	<u>\$ 332,427</u>	<u>\$ 2,597</u>	<u>\$ 655,896</u>	<u>\$ 111,075</u>

IBERIA PARISH HERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

**Note 12. Self Insurance Plan**

The Sheriff was unable to obtain commercial group health insurance coverage at a cost it considered to be economically justifiable. In October 1990, the Sheriff established a self-insurance health plan to account for and finance its assumed risk of loss. The plan is administered by Gulf South Administrators. Under this plan, an insurance company agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff of \$25,000. At June 30, 1997, a liability of \$48,296 was recorded for claims payable.

The Sheriff is also self-insured for its deputy liability policy. The Sheriff has a contract with Gallagher Nevada Services, Inc. for plan administration and claims processing. Estimated losses on claims are charged to expense in the period the loss is determinable. The retention for the policy for the fiscal year ended June 30, 1997 is \$50,000 per occurrence. At June 30, 1997, fund balance was reserved in the amount of \$13,000 for claims, as noted but not yet settled.

**Note 13. Litigation and Claims**

At June 30, 1997, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

**Note 14. Expenditures of the Sheriff's Office Paid by the Parish Council**

The Sheriff's administrative office and jail is located in buildings owned by the Iberia Parish Council. The cost of maintaining and operating these buildings, as required by statute, is paid by the Iberia Parish Council. These expenditures are not included in the accompanying financial statements.



#### SUPPLEMENTAL INFORMATION

GENERAL FUND

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

**IBERIA PARISH SHREFF**  
New Iberia, Louisiana  
**GENERAL FUNDS**

**BALANCE SHEETS**  
June 30, 1997 and 1996

ASSETS	<u>1997</u>	<u>1996</u>
Cash	\$55,148	\$15,887
Accounts receivable	3,851	--
Due from other governmental units	240,812	197,182
Due from other funds	888	993
Inventory	<u>          </u>	<u>3,681</u>
<b>Total assets</b>	<b><u>\$600,700</u></b>	<b><u>\$313,673</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 83,508	\$ 86,677
Insurance claims payable	46,296	55,993
Other accrued liabilities	<u>2,128</u>	<u>8,406</u>
<b>Total liabilities</b>	<b><u>131,932</u></b>	<b><u>151,076</u></b>
<b>Fund balance</b>		
Reserved for inventory	--	3,699
Reserved for insurance claims	13,889	29,218
Unreserved	<u>475,561</u>	<u>131,212</u>
<b>Total fund balance</b>	<b><u>499,500</u></b>	<b><u>180,129</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$631,432</u></b>	<b><u>\$331,205</u></b>

**GENIE TRACTOR GROUP**  
New Berlin, Louisiana  
GENERAL LEDG

**STATE OF EXPENDITURES - BUDGET CLASS (A) BY ACTIVITY**  
for the year ending June 30, 1997  
with Comparative details: amounts for the year ended June 30, 1996

Category	1997		1996	
	Actual	Budget	Expenditure	Actual
<b>Personnel</b>				
<b>Public safety -</b>				
Personnel (0194044)				
Salaries	42,217,000	42,200,000	42,217,000	42,200,000
Employee benefits	251,000	250,000	250,000	251,000
TOTAL personnel services	42,468,000	42,450,000	42,467,000	42,451,000
<b>Operating services</b>				
Buses and maintenance	11,000	10,000	11,000	11,000
Utilities	1,000	1,000	1,000	1,000
Telephone	40,000	37,000	37,000	40,000
Rents and leases	10,000	10,000	10,000	10,000
<b>Maintenance of property and equipment:</b>				
Fuel and oil	70,000	71,000	71,000	69,000
Tire maintenance	10,000	10,000	10,000	10,000
Road repaving	10,000	10,000	10,000	10,000
Sign maintenance	10,000	11,000	11,000	10,000
Contract maintenance	11,000	10,000	10,000	11,000
Contracted services	40,000	38,000	38,000	40,000
Travel	10,000	10,000	10,000	10,000
Accounting	10,000	10,000	10,000	10,000
Contracting services	10,000	11,000	11,000	10,000
<b>Supplies</b>				
Auto (1404) sup	100,000	99,000	99,000	101,000
Supply materials	100,000	100,000	100,000	101,000
Contract insurance	2,000	2,000	2,000	2,000
Auto (1404) sup	1,000	1,000	1,000	1,000
Supply (1404)	--	1,000	1,000	1,000
<b>Tax (1404)</b>	5,000	4,500	5,000	5,000
<b>Contracting services</b>	--	20	200	1,000
<b>Other</b>				
Group insurance expense	1,000	10,000	10,000	--
Reserve expense	1,000	2,000	2,000	1,000
Training	10,000	10,000	10,000	10,000
Printing range	10,000	10,000	10,000	10,000
Reserve expense	1,000	2,000	2,000	1,000
Equipment repair expense	--	100	100	--
Financial record expense	10,000	11,000	11,000	10,000
Total, contracted services	100,000	100,000	100,000	100,000
Total, operating services	100,000	100,000	100,000	100,000
<b>Materials and supplies</b>				
Other (1404) sup	10,000	10,000	10,000	10,000
Supplies	44,000	43,000	43,000	44,000
Equipment	1,000	1,000	1,000	1,000
Fuel	100,000	100,000	100,000	100,000
Tires and maintenance	1,000	1,000	1,000	1,000
Total, materials and supplies	156,000	155,000	155,000	156,000
<b>Travel and other charges</b>	2,000	2,000	2,000	--
<b>Miscellaneous</b>	2,000	10,000	10,000	10,000
<b>Other services</b>				
Fees and	--	10,000	10,000	10,000
Interest	10,000	10,000	10,000	10,000
Total, other services	10,000	20,000	20,000	20,000
<b>Capital outlay</b>	10,000	10,000	10,000	10,000
<b>Total expenditures</b>	<b>43,036,000</b>	<b>43,010,000</b>	<b>43,036,000</b>	<b>43,010,000</b>

**PERMANENT FUNDTYPE - 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.
Sheriff's Fund	To account for funds held in civil suits, sheriff's sales and garnishments.
Bond Fund	To account for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.
Inmate Trust Fund	To account for the deposit, use, and refund of prisoner monies deposited by the prisoner on the date of booking or by family at any time.

**IRBIA PARISH SHERIFF**  
 New Iberia, Louisiana  
**FUNDARY FUND TYPE - ASSESSY FUNDS**

**CURRENT BALANCE SHEET**  
 June 30, 1997  
 With Comparative Totals for June 30, 1996

	Tax Collector Fund	Sheriff's Fund	Local Fund	Parish Trust Fund	Totals	
	1997	1996	1997	1996	1997	1996
<b>ASSETS</b>						
Cash	\$132,887	\$ 2,006	\$96,618	\$ 78,263	\$312,774	\$213,714
<b>LIABILITIES</b>						
Due to other funds	\$ --	\$ --	\$ 888	\$ 2,785	\$ 3,673	\$ 993
Due to taxing bodies and others	332,887	2,006	982,158	23,680	763,732	637,581
Total liabilities	\$332,887	\$ 2,006	\$983,046	\$ 26,465	\$767,405	\$638,574

**UNION PACIFIC CORP.**  
**New York, Limited and**  
**Trustees Trust Fund - 1997-1998**

**Statement of Assets in Assets and Liabilities**  
**for the Year Ended June 30, 1997**  
**in Comparative Totals for the Year 1997 and June 30, 1998**

	Total		Trust		Totals	
	1997	1998	1997	1998	1997	1998
Invested balances, beginning of year	\$ 1,119,280	\$ 1,100	\$ 654,867	\$ 11,382	\$ 666,249	\$ 12,392
<b>Assets:</b>						
<b>Equities:</b>						
Mutual funds	--	495,178	--	--	495,178	471,762
Bonds	--	--	998,796	--	998,796	1,128,878
Fees and costs	--	--	141,857	--	141,857	166,870
Cash deposits	--	435,829	--	--	435,829	504,761
Dividends	--	--	--	200,000	200,000	164,965
<b>Other:</b>						
Fees paid for tax and lawyer	14,978,388	--	--	--	14,978,388	13,447,795
Interest on accounts	14,978,388	278,555	1,283,568	185,368	16,256,946	17,891,951
	<u>14,978,388</u>	<u>278,555</u>	<u>1,283,568</u>	<u>185,368</u>	<u>16,256,946</u>	<u>17,891,951</u>
<b>Total equities</b>	<u>14,978,388</u>	<u>773,532</u>	<u>1,283,568</u>	<u>376,750</u>	<u>16,256,946</u>	<u>18,469,759</u>
<b>Liabilities:</b>						
<b>Trust:</b>						
Trust up balance and others	14,888,852	--	--	175,157	14,888,852	14,714,005
<b>Other:</b>						
Mutual funds general fund	--	133,763	100,345	--	133,763	191,471
Participations	--	--	17,247	--	17,247	67,438
Contract agreement	--	--	14,708	--	14,708	79,489
Class of assets	--	31,270	44,274	--	75,544	107,738
Mutual fund general fund	--	--	143,112	--	143,112	164,911
Fiduciary B other trust	--	646,576	264,888	--	913,464	861,888
Appraisals & transfers	--	22,280	--	--	22,280	78,778
Other participations	--	14,235	--	25,322	14,235	25,170
	<u>14,888,852</u>	<u>827,857</u>	<u>1,283,568</u>	<u>225,809</u>	<u>16,256,946</u>	<u>16,854,451</u>
<b>Total liabilities, end of year</b>	<u>14,888,852</u>	<u>827,857</u>	<u>1,283,568</u>	<u>398,966</u>	<u>16,256,946</u>	<u>16,688,956</u>

**INTERNAL CONTROL AND  
COMPLIANCE INFORMATION**





BRIDGES, BRICKS, LIVES & BUCKLES

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Anthony J. Winkler, CPA (1993)  
Richard J. Smith, CPA (1994)  
Member of American Institute of  
Certified Public Accountants  
Member of International Board of  
Public Accountants

INDEPENDENT AUDITOR'S 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 Sid Herbert  
Iberia Parish Sheriff  
New Iberia, Louisiana 70560

We have audited the general purpose financial statements of the Iberia Parish Sheriff's Office for the year ended June 30, 1997, and have issued our report thereon dated December 5, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Iberia Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings as item #7-L.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered the Iberia 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 Iberia Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 91-2.

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. However, we believe the reported condition is not a material weakness as described above.

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

*Brannon P. Kelly, Senior & Manager*

New Iberia, Louisiana  
December 3, 1997

IBERIA PARISH SHERIFF  
New Iberia, Louisiana

SCHEDULE OF FINDINGS  
For the Year Ended June 30, 1997

I. Findings in Accordance with Government Auditing Standards

The following findings relate to the financial statements and is required to be reported in accordance with Government Auditing Standards:

Finding #97-1 -

The Iberia Parish Sheriff serving as Ex-Officio Parish Tax Collector of Iberia Parish is required by Louisiana Revised Statute 33:1445 to give bonds in favor of the governor before commencing the discharge of his duties. These bonds are required to be filed with the clerk of the district court of the parish where the tax collector exercises the functions of his office. This bond was not recorded with the clerk's office for the fiscal year ended June 30, 1997.

Finding #97-2 -

During our audit of the Iberia Parish Sheriff as of and for the year ended June 30, 1997, we selected a sample disbursements randomly of all disbursements for the year. It was noted during our test where purchase orders had not been issued or purchase orders had not been completely filled out as to quantity and amount. Additionally, some checks did not have proper supporting documentation.