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**IBERVILLE PARISH SHERIFF**  
Plaquemine, Louisiana

**Financial Report**

Year Ended June 30, 1998

These provisions of state law may  
appear in a public document. A  
copy of this report has been submitted  
to the auditor, as required,  
and will appear in the public  
accounts. The report is available for  
public inspection at the State  
House of Representatives, Legislative Auditor  
and, where appropriate, at the  
office of the parish clerk of court.

Release Date: **DEC 9, 1998**

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

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**INDEPENDENT AUDITORS' REPORT**

INDEPENDENT  
AUDITORS' REPORT  
FOR THE YEAR  
ENDING 2008

FOR THE YEAR  
ENDING 2008  
REVENUE \$1,000,000  
ASSETS \$1,000,000  
LIABILITIES \$1,000,000

FOR THE YEAR  
ENDING 2008  
REVENUE \$1,000,000  
ASSETS \$1,000,000  
LIABILITIES \$1,000,000

The Honorable Freddie M. Pitts, Sr.  
Iberville Parish Sheriff  
Bogalusa, Louisiana

We have audited the accompanying general purpose financial statements of the Iberville Parish Sheriff, as of June 30, 2008, and for the year then ended. These general purpose financial statements are the responsibility of the Iberville Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Iberville Parish Sheriff, as of June 30, 2008, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
Baton Rouge, Louisiana

In accordance with Government Auditing Standards, we have also issued a report dated October 7, 2020 on our consideration of the Iberville Parish Sheriff's compliance with laws and regulations and on its internal control over financial reporting.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Iberville Parish Sheriff.

*Kolder, Champagne, Haven & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
October 7, 2020

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONDENSED)

UNIVERSITY HARBOR SERVICE  
Hospitals, Lehigh

Combined Balance Sheet - All Fund Types and Accounts Groups  
June 30, 1987

ASSETS AND FUND EQUITY

Fund	Investments and Loans		Fixed Assets Cost, Less Accum. Depn.	Accounts Payable		Funds Due to Other Funds	Funds Due from Other Funds	Funds Due to Other Funds	Funds Due from Other Funds	Totals
	Investment Income	Loans		General	Special					
Capital	-	15,540	11,480	-	-	-	-	-	-	31,020
Operating	1,467,490	76,440	24,030	-	-	-	-	-	-	1,567,960
Reserve	52,000	16,000	-	-	-	-	-	-	-	68,000
Other	14,276	-	-	-	-	-	-	-	-	14,276
Total	1,533,766	107,980	35,510	-	-	-	-	-	-	1,677,256
Capital	-	-	-	-	-	-	-	11,480	-	11,480
Operating	-	-	-	-	-	-	-	-	1,028,220	1,028,220
Reserve	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	1,039,700	1,039,700
Total	1,533,766	107,980	35,510	11,480	11,480	11,480	11,480	11,480	11,480	3,757,816

Investments in debt, equity fund for operations  
or general purposes shall be  
used to be provided for retirement of general  
long-term debt.

Fixed assets and other debts

LIABILITIES AND FUND EQUITY

Fund	Accounts Payable		Funds Due to Other Funds	Funds Due from Other Funds	Totals
	General	Special			
Capital	-	-	-	-	-
Operating	25,076	15,173	89,760	-	129,909
Reserve	-	-	-	-	-
Other	-	8,294	-	-	8,294
Total	25,076	23,467	89,760	-	138,303

Fund equity is shown, fund equity  
is shown, fund equity  
is shown, fund equity  
is shown, fund equity

The accompanying notes are an integral part of this statement.

IRBVILLE PARISH 000011  
 Bogalusa, Louisiana

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -  
 All Governmental Fund Types  
 Year Ended June 30, 1998

	General	Special	Debt	Totals	
				Operating	Other
<b>Revenues:</b>					
all revenues total	45,491,704	\$ -	\$ -	45,491,704	45,491,704
Intergovernmental revenues:					
Federal grants	76,560	16,883	-	93,443	79,560
State revenue sharing grants	88,911	-	-	88,911	88,911
State supplemental pay	376,850	-	-	376,850	376,414
State grants	5,177	-	-	5,177	4,660
Local government	100,000	29,156	-	129,156	202,886
Fees, charges, and contributions for services:					
Contributions on state revenue sharing	107,888	-	-	107,888	111,887
Contributions on films, bonds, notes and salaries	335,750	17,140	-	352,890	36,158
Grants and principal fees	766,477	-	-	766,477	87,758
Lease agreements	78,587	-	-	78,587	14,328
Transporting expenses	5,000	-	-	5,000	8,958
Printing and mailing expenses	100,420	-	-	100,420	210,178
Interest income	37,547	2,830	-	40,377	36,971
Miscellaneous:					
Video Sales	28,889	-	-	28,889	17,990
Other	71,000	-	18	71,018	72,587
total revenues	3,232,029	36,792	18	3,268,839	3,222,148
<b>Expenditures:</b>					
current:					
<b>used in exchange</b>					
Personnel services and related benefits	5,554,500	48,874	-	5,603,374	3,371,198
Contracting services	738,718	-	-	738,718	552,995
Capital lease and maintenance	1,487,000	8,906	-	1,495,906	1,495,904
Travel and other charges	11,271	-	-	11,271	66,750
<b>NOT in exchange:</b>					
Principal retirement	-	-	145,000	145,000	195,000
Interest	-	-	11,300	11,300	86,320
Miscellaneous	-	-	-	-	59
Capital outlay	322,000	-	-	322,000	281,100
total expenditures	3,305,589	57,780	156,300	3,519,669	3,377,667
<b>Excess (deficiency) of revenues over expenditures</b>	<b>326,440</b>	<b>31,012</b>	<b>117,882</b>	<b>475,334</b>	<b>184,481</b>
<b>Other financing sources (uses):</b>					
Operating transfers out	705,794	448	271,704	977,946	384,881
Operating transfers in	(232,000)	(1,264,552)	-	(2,036,552)	(184,880)
total other financing sources (uses)	(526,206)	(1,264,104)	271,704	(1,518,602)	(184,880)
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>200,234</b>	<b>(1,233,092)</b>	<b>449,586</b>	<b>416,728</b>	<b>(184,399)</b>
fund balances, beginning	1,465,802	388,432	56,111	1,910,345	2,124,778
fund balances, ending	\$ 1,666,066	\$ 155,340	\$ 56,700	\$ 1,878,106	\$ 1,940,379

The accompanying notes are an integral part of this statement.



**MUNICIPAL ACTORS' ASSOCIATION**  
**Fluoropoly, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Governmental Fund Types - General Fund and Special Revenue Funds**  
**Budget (GAAP Basis) and Actual**  
**Year ended June 30, 1998**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Disadvantage)	Budget	Actual	Variance - Favorable (Disadvantage)
<b>Revenues</b>						
All sources from:	\$1,084,297	\$1,075,755	\$ 8,542	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	557,368	74,568	(482,800)	57,800	58,800	(900)
State revenue sharing (net)	80,000	80,000	0	-	-	-
State supplemental aid	177,505	248,800	71,295	-	-	-
State grants	-	0	0	-	-	-
Local government	144,884	196,932	52,048	20,000	20,700	700
Fees, charges, and contributions for services -						
Deductions on state revenue sharing	104,800	117,888	13,088	-	-	-
Fees on sales on films, books, sales and services	175,000	245,138	70,138	14,000	17,342	3,342
Civil and criminal fees	107,000	144,450	37,450	-	-	-
Court attendance	15,000	15,514	514	-	-	-
Transmittal by prisoners	4,000	1,111	(2,889)	-	-	-
Fees for and keeping of horses	141,000	195,917	54,917	1,000	1,070	70
Interest income	12,000	17,907	5,907	-	-	-
Miscellaneous -						
State share	22,000	22,889	889	-	-	-
Other	34,000	34,000	0	-	-	-
Total revenues	3,157,216	3,285,278	128,062	82,800	89,702	6,902
<b>Expenditures</b>						
Current -						
Public safety						
Police services and related benefits	1,442,500	1,104,322	338,178	48,000	48,375	(325)
Operating services	74,000	78,708	4,708	48,000	-	48,000
Special law and maintenance	7,187,004	7,187,004	0	1,000	0	1,000
Travel and other charges	40,700	17,211	23,489	3,000	3,000	0
Police training	280,400	280,400	0	-	-	-
Total expenditures	3,964,604	3,608,044	356,560	100,000	59,375	40,625
Excess (deficiency) of revenues over expenditures	192,612	677,234	484,622	(17,200)	30,327	47,527
Other financing sources (uses) -						
Operating transfers in	75,000	148,924	73,924	-	44	44
Operating transfers out	(275,000)	(275,000)	0	(175,000)	(154,312)	(20,688)
Total other financing sources (uses)	(200,000)	(126,076)	73,924	(175,000)	(154,268)	(20,644)
Excess (deficiency) of revenues and other sources over expenditures and other uses	192,612	551,158	358,546	(175,000)	(123,941)	(51,417)
Fund balances, beginning	1,485,871	1,485,871	0	180,493	180,493	0
Fund balances, ending	\$1,678,483	\$1,837,029	\$ 158,546	\$ 0	\$ 56,552	\$158,546

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF  
Bogotorta, Louisiana

NOTE TO FINANCIAL STATEMENTS

(i) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Iberville Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and associated duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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

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

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

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff

IRVING L. BARKER SHERIFF  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

exercising an oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. Those units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

B. Fund Accounting

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

Governmental Fund Types

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 23:1428, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

IRVINGVILLE PARISH GOVERNMENT  
Bossier, Louisiana

Notes to Financial Statements (Continued)

Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts) or major capital projects that are legally restricted to expenditures for specific purposes.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Fiduciary Fund Type

Agency Funds

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

C. General Fixed Assets and Long-Term Obligations

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

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

MONROVILLE POLICE DEPARTMENT  
Monroeville, Louisiana

Notes to Financial Statements (Continued)

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

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. 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 taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

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

Expenditures

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

MONROVILLE PARISH SHERIFF  
Monroeville, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (asset) when the transfer is authorized by the Sheriff.

G. Budget and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget for the general and special revenue funds 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 the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

H. Interest-Bearing Deposits

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

IBERVILLE PARISH SHERIFF  
Flagaminia, Louisiana

Notes to Financial Statements (Continued)

8. Vacation and Sick Leave

Employees of the Sheriff's office earn from 12 to 24 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. Sick leave is not compensable if an employee leaves the service of the Iberville Parish Sheriff. Sick leave may be accrued up to a total of eighty-four days per year but it is not cumulative from year to year. Additional sick leave is allowed at the discretion of the Sheriff. At June 30, 1988, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

9. 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 the other funds or due to the other funds on the balance sheet.

10. Bad debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 1988.

11. 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. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 1988 and 1987.

IRVINGVILLE PARISH SHERIFF  
Flaguette, Louisiana

Notes to Financial Statements (Continued)

F. Incumbencies

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

G. 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 data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

H. Total Columns on Combined Statements - Overview

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

I. Fund Equity

Reserves

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



**IRREVERSIBLE BAKING SHERIFF**  
**Flagamin, Louisiana**

**NOTES TO Financial Statements (Continued)**

**(f) Cash and Interest-Bearing Deposits**

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the Sheriff has cash and interest-bearing deposits bank balances totaling \$3,248,135 as follows:

Monierest-bearing deposits	\$ 51,000
Interest-bearing deposits	3,197,135
<b>Total</b>	<b>\$3,248,135</b>

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposits with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1998, are secured as follows:

Bank balances	\$2,812,465
Federal deposit insurance	258,400
Pledged securities (Category 3)	1,168,270
<b>Total Federal Insurance and pledged securities</b>	<b>1,426,670</b>
<b>Excess of federal deposit insurance and pledged securities over bank balances</b>	<b>\$1,435,971</b>

Pledged securities in Category 3 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 27:1137 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

IBERVILLE PARISH SHERIFF  
Bogalusa, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

(1) AD VALOREM TAXES

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1998, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 22.8 mills on property with net assessed valuations totaling \$221,413,763.

Total law enforcement taxes levied during 1998 were \$5,035,189.

(a) Interfund Receivables - Payables

A summary of Interfund Receivables and Payables on June 30, 1998, consists of the following:

	Interfund Receivables	Interfund Payables
General Fund	\$14,314	\$ -
Special Revenue Funds:		
L. E. & S. Tank Fees	-	14,314
	\$14,314	\$14,314
	=====	=====

**IBERVILLE PARISH SHERIFF**  
**Bienville, Louisiana**

**Notes to Financial Statements (Continued)**

**(3) Due from Other Governmental Units**

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

	General Fund	Special Revenues Funds	Total
Federal grants	\$ 5,070	\$10,000	\$ 15,070
Parish government	75,800	-	75,800
State of Louisiana	40,840	-	40,840
Other	0,000	-	0,000
	\$111,810	\$10,000	\$121,810

**(4) Changes in General Fixed Assets**

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

Balance, June 30, 1997	\$3,128,000
Additions	290,000
Retirements	(320,000)
Balance, June 30, 1998	\$3,100,000

**(5) Pension Plans**

**Plan Description.** The Iberville Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2871, 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 3103, Bienville, Louisiana 70318-1500.

**Funding Policy.** Plan members are required to contribute 0.7% of their annual covered salary and the Iberville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 0.8% of

**IBERVILLE PARISH SHERIFF**  
**Flaguette, Louisiana**

**Notes to Financial Statements (Continued)**

annual covered payroll. The contribution requirements of plan members and the Iberville Parish Sheriff are established and may be assumed by the Sheriff's Pension and Relief Fund. The Iberville Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1988, 1987, and 1986 were \$182,828; \$187,513 and \$148,736, respectively.

**18) Changes in Agency Fund Balances**

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

	SHERIFF'S Fund	THE COLLECTOR Fund	INSTALLMENT Funds Fund	INMATE Deposit Fund
Balance, June 30, 1987	\$ 88,848	\$ 113,346	\$ 67,828	\$ 1,816
Additions	740,788	58,818,388	389,348	58,898
Reductions	<u>(186,168)</u>	<u>(128,803,121)</u>	<u>(1827,848)</u>	<u>(158,881)</u>
Balance, June 30, 1988	\$ 83,468	\$ 43,341	\$ 158,715	\$ 1,830

**19) Taxes Paid Under Protest**

The unaccrued balances due to taxing bodies and others in the agency funds at June 30, 1988, include \$3,213 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**20) Changes in General Long-Term Debt**

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

Long-term debt payable at June 30, 1987	\$1,281,808
Additions	"
Reductions	<u>(185,808)</u>
Long-term debt payable at June 30, 1988	\$1,096,000

**IBERVILLE PARISH SHERIFF**  
**Shreveport, Louisiana**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Long-term debt payable at June 30, 1998, is comprised of the following individual issues:

\$1,500,000 serializations of Indebtedness dated December 18, 1994; due in annual installments of \$100,000 to \$200,000 through March 1, 2004; interest at 8.0 percent; secured by General Fund ad valorem tax payments

	\$1,000,000 -----
--	----------------------

The annual payments to amortize the long-term debt outstanding as of June 30, 1998, including interest payments of \$214,389 are as follows:

Year Ending June 30,	Certification of Indebtedness
1999	\$ 215,400
2000	220,400
2001	225,400
2002	230,400
2003	235,400
2004	240,389
	\$1,024,389 -----

**(14) Litigation and Claims**

At June 30, 1998, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, the only exposure to the Sheriff would be any costs in defense of the lawsuits with no liability to the Sheriff in excess of insurance coverage.

**(15) Ambulance Service Agreement**

The Iberville Parish Sheriff entered into an agreement with Aradian Ambulance Service, Inc., to provide ambulance service to the residents of Iberville Parish. The term was for four years that began July 1, 1993, and ended June 30, 1997. Within the contract, there is an option to renew for successive one-year periods; the contract was renewed for one year through June 30, 1998. The cost of the ambulance service is \$500,000 per year.

Financing for the ambulance service comes from a parishwide ad valorem tax and upon expiration of the ad valorem tax, the contract is considered void.

IBERVILLE PARISH SHERIFF  
IBERVILLE, Louisiana

NOTES TO Financial Statements (Continued)

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

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

(14) Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the Sheriff's computer programs that have time sensitive software may recognize a date using "99" as the year 1999 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

At this time, the Sheriff has upgraded its software program which will comply with the year 2000 issue.

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FINES



GENERAL FUND

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

MEMPHIS POLICE DEPARTMENT  
 Memphis, Tennessee  
 General Fund

Comparative Balance Sheet  
 June 30, 1968 and 1967

	<u>1968</u>	<u>1967</u>
ASSETS		
Interest-bearing deposits	\$1,800,983	\$1,741,593
Receivables:		
Due from other governmental units	133,349	85,248
Due from Special Revenue Funds	<u>34,224</u>	<u>3,833</u>
TOTAL ASSETS	\$1,968,556	\$1,770,674
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 38,822	\$ 87,838
Other accrued liabilities	<u>38,239</u>	<u>36,768</u>
TOTAL LIABILITIES	77,061	124,606
Fund Balances:		
Unreserved, undesignated	<u>1,891,495</u>	<u>1,646,068</u>
TOTAL Liabilities and fund balances	\$1,968,556	\$1,770,674

MONROE POLICE OFFICE  
Monroe, Louisiana  
General Fund

Statement of Expenditures Compared to Budget (PDF) Basis  
Year Ended June 30, 1988  
with Comparative Actual Amounts for Year Ended June 30, 1987

	1988		Variance - Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
<b>Salaries</b>				
Paid to salaried -				
General services and related benefits				
Shift differential	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Deductions and other	3,890,000	3,824,477	65,523	3,890,000
Retiree and periodic costs	187,000	300,000	(113,000)	177,000
Shift differential expenses	4,000	4,000	-	4,000
Total personnel services and related benefits	4,091,000	4,168,477	(77,477)	4,115,000
Operating services:				
Supplies/equipment and auto insurance	497,000	497,000	0.000	480,277
Auto insurance	87,000	11,700	75,300	80,447
Public liability insurance	100,000	100,000	0.000	90,000
Total operating services	684,000	608,700	75,300	650,724
Operations and maintenance:				
Attendance (over/short)	570,000	570,000	-	570,000
Auto fuel and oil	100,000	114,000	(14,000)	94,000
Auto maintenance	100,000	100,000	0.000	94,000
Regulatory services, supplies, etc.	770,400	797,176	(26,776)	800,700
Office supplies and expendables	80,000	80,000	0.000	70,000
Telephone	80,700	80,000	700	80,700
Printer's binding and reprints	200,000	177,500	22,500	200,000
Legal fees	10,000	22,707	(12,707)	10,000
Other professional fees	67,884	67,700	184	64,000
Contractual (miscellaneous) expenditures	7,000	11,000	(4,000)	7,000
Employee benefits	7,000	6,277	723	6,000
Interest	3,478	3,478	-	3,444
Other	20,000	20,000	0.000	21,000
Total operations and maintenance	2,400,000	2,400,000	0.000	2,400,000
Travel and other charges	60,700	61,381	(681)	60,700
<b>Capital outlay</b>				
Auto	200,000	200,777	(777)	200,000
Equipment	100,000	70,000	30,000	100,000
Furniture	20,700	20,700	0.000	20,400
Office equipment	0.000	0.000	0.000	0.000
Total capital outlay	320,700	391,477	(70,777)	320,400
<b>Total expenditures</b>	<b>\$4,912,700</b>	<b>\$4,960,654</b>	<b>(\$47,954)</b>	<b>\$4,796,000</b>

**SPECIAL REVENUE FUNDS**

**L.E.A.D. Task Force** - To account for funds administered by a multi-jurisdictional drug enforcement task force. The task force included the Iberville Parish Sheriff's office, the Plaquemine Police Department, and the Rosedale Police Department. The Iberville Parish Sheriff's office has accepted responsibility for the project management.

**D.M.A.F. Grant** - To account for the receipt and expenditure of funds received specifically for drug control and system improvement from the United States Department of Justice (passed-through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice).

IRBENTLE DASHIN SHERIFF  
 Plaquemine, Louisiana  
 Special Revenue Funds

Combining Balance Sheet  
 June 30, 1998  
 With Comparative Totals for June 30, 1997

	1998			1997 Actual
	D. S. S. D. Bank Funds	S. S. S. F.	Totals	
<b>ASSETS</b>				
Cash	\$18,088	\$ -	\$18,088	\$ 28,913
Interest-bearing deposits	28,400	-	28,400	183,838
Due from other governmental units	16,933	-	16,933	8,682
<b>Total assets</b>	<b>\$63,421</b>	<b>\$ -</b>	<b>\$63,421</b>	<b>\$194,433</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$18,913	\$ -	\$18,913	\$ 18,965
Due to General Fund	14,934	-	14,934	3,638
<b>Total liabilities</b>	<b>33,847</b>	<b>-</b>	<b>33,847</b>	<b>22,603</b>
<b>Fund balances (deficit):</b>				
Unreserved, undesignated	29,574	-	29,574	168,432
<b>Total liabilities and fund balances</b>	<b>\$63,421</b>	<b>\$ -</b>	<b>\$63,421</b>	<b>\$194,433</b>

**IBERVILLE WATER DISTRICT**  
**Flaguemin, Louisiana**  
**Special Revenue Funds**

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 1998  
 With Comparative Totals for Year Ended June 30, 1997

	1998		1997
	L. S. A. P. Task Number	L. S. A. P.	
<b>Revenues:</b>			
Federal grants	\$ 56,813	\$ -	\$ 56,813
Local government	29,158	-	29,158
Commissions - seizures	17,163	-	17,163
Interest earned	2,528	-	2,528
Total revenues	<u>105,662</u>	<u>-</u>	<u>105,662</u>
<b>Expenditures:</b>			
<b>Current -</b>			
<b>Public safety:</b>			
Personnel services and related benefits	66,375	-	66,375
Operations and maintenance	9,824	-	9,824
<b>Capital outlay -</b>			
Equipment	-	-	1,884
Total expenditures	<u>76,200</u>	<u>-</u>	<u>78,083</u>
Excess of revenues over expenditures	29,462	-	27,579
<b>Other financing sources (uses):</b>			
Transfer (in) from General Fund	(264,512)	648	(263,864)
Excess of revenues and other sources over expenditures and other uses	(235,050)	648	(236,285)
<b>Fund balances (deficits), beginning</b>	<u>280,382</u>	<u>1448</u>	<u>281,830</u>
<b>Fund balances (deficits), ending</b>	<u>\$ 45,332</u>	<u>\$ -</u>	<u>\$ 45,545</u>

DEBT SERVICE FUND

NEW Certificates of Indebtedness - To accumulate monies for payment of the 1994 \$2,880,000 Certificates of Indebtedness. Debt service is financed from General Fund of Village Cross.

OSHERVILLE PARISH SHERIFF  
Bogalusa, Louisiana  
Debt Service Fund  
1994 Certificates of indebtedness

Comparative balance sheet  
June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash	\$33,800 *****	\$36,593 *****
Fund balance:		
Reserved for debt service	\$33,800 *****	\$36,593 *****



KNOXVILLE SOCIAL SECURITY  
 PAYMENTS, SOCIALSIA  
 1934 SERVICE FUND  
 1934 CERTIFICATE OF INDENTURE

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances  
 Years Ended June 30, 1934 and 1937

	<u>1934</u>	<u>1937</u>
Revenues:		
Miscellaneous	\$ 15	\$ -
Expenditures:		
Interest and fiscal charges -		
Principal paid	121,800	121,800
Interest	72,800	80,600
Miscellaneous	<u>15</u>	<u>15</u>
Total expenditures	<u>194,600</u>	<u>202,415</u>
Deficiency of revenues over expenditures	(127,293)	(111,415)
Other financing source:		
Transfer from General Fund	111,200	111,200
Deficiency of revenues and other source over expenditures	(16,093)	(4,415)
Fund balances, beginning	<u>26,111</u>	<u>26,208</u>
Fund balances, ending	\$ 21,800	\$ 26,131

CAPITAL PROJECTS FUND

To account for the financing of acquiring buses, equipment and other capital improvements for the Iberville Parish Sheriff. Financing was provided by the 1984 certificate of indebtedness proceeds.

MOOREVILLE POLICE DEPT.  
Bossier Parish, Louisiana  
Capital Projects Fund

Comparative Statement of Revenue, Expenditures and Changes in Fund Balances  
Years Ended June 30, 1998 and 1997

	1998	1997
<b>Revenues:</b>		
Interest earned	\$ -	\$ 84
<b>Expenditures:</b>		
General government	-	-
Capital outlay -		
Automobiles	-	-
Law enforcement equipment	-	-
Computer equipment	-	-
Public and communication equipment	-	-
Total expenditures	-	-
Excess (Deficiency) of revenues over expenditures	-	84
<b>Other financing sources (uses):</b>		
Transfer to General Fund	-	(12,727)
Deficiency of revenues over expenditures and other use	-	(12,643)
<b>Fund balances, beginning</b>	-	12,643
<b>Fund balances, ending</b>	\$ -	\$ -

FIDUCIARY FUND TYPE - ASSET FUNDS

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

**Tax Collector Fund** - Article V, Section 89 of the Louisiana Constitution of 1879, 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.

**Installment Fines Fund** - To account for the collection of fines and costs and payments of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

**Crime Deposit Fund** - To account for the receipts and disbursements made to the individual prison inmate accounts.

SEWERAGE BOARD OFFICERS  
 FLAGWOOD, LOUISIANA  
 Primary Fund Type - Agency Funds

Existing balance sheet  
 June 30, 1977  
 With Comparative Totals for June 30, 1977

	ASSETS		LIABILITIES	
	Balance Sheet	Comparative	Balance Sheet	Comparative
Cash	\$ 41,750	\$ -	\$ 41,750	\$ 41,750
Interest-bearing deposits	51,324	42,813	-	205,821
TOTAL ASSETS	\$ 93,074	\$ 42,813	\$ 41,750	\$ 247,571
Due to taxing bodies, payers and others			\$ 41,750	\$ 247,571

**INDUSTRIAL CREDIT SERVICE**  
**Memphis, Tennessee**  
**February 28, 1959 - Agency Funds**

Comparing Statement of Changes in Assets and Liabilities  
 From Inception June 30, 1954  
 With Comparative Totals for Year Ended June 30, 1959

	<u>1958</u>	<u>1959</u>	<u>1958</u>	<u>1959</u>
Assets, beginning of year				
Additions:				
Deposits -				
Borrower's notes, notes, and balances				
Contributions				
Income				
Prize and rents				
Security deposits				
Trans. fees, etc. - paid to				
CFO collector				
Interest on investments				
Other additions				
Total additions	14,822,828	14,418	14,822,828	14,418
Total	<u>18,279</u>	<u>1,001</u>	<u>18,279</u>	<u>1,001</u>
Deductions:				
Trans. fees, etc., distributed to issuing bodies and others				
Deposits awarded to -				
Borrower's unsecured funds				
Clark CC Fund				
Litigation, attorney's fees, etc.				
Other				
Total deductions	<u>382,265</u>	<u>188,242</u>	<u>382,265</u>	<u>188,242</u>
Total	<u>17,896,734</u>	<u>1,812,759</u>	<u>17,896,734</u>	<u>1,812,759</u>
Assets, end of year				
Deposits -				
Borrower's notes, notes, and balances				
Contributions				
Income				
Prize and rents				
Security deposits				
Trans. fees, etc. - paid to				
CFO collector				
Interest on investments				
Other additions				
Total additions	14,822,828	14,418	14,822,828	14,418
Total	<u>18,279</u>	<u>1,001</u>	<u>18,279</u>	<u>1,001</u>
Deductions:				
Trans. fees, etc., distributed to issuing bodies and others				
Deposits awarded to -				
Borrower's unsecured funds				
Clark CC Fund				
Litigation, attorney's fees, etc.				
Other				
Total deductions	<u>382,265</u>	<u>188,242</u>	<u>382,265</u>	<u>188,242</u>
Total	<u>17,896,734</u>	<u>1,812,759</u>	<u>17,896,734</u>	<u>1,812,759</u>
Liabilities, beginning of year				
Additions:				
Deposits -				
Borrower's notes, notes, and balances				
Contributions				
Income				
Prize and rents				
Security deposits				
Trans. fees, etc. - paid to				
CFO collector				
Interest on investments				
Other additions				
Total additions	14,822,828	14,418	14,822,828	14,418
Total	<u>18,279</u>	<u>1,001</u>	<u>18,279</u>	<u>1,001</u>
Deductions:				
Trans. fees, etc., distributed to issuing bodies and others				
Deposits awarded to -				
Borrower's unsecured funds				
Clark CC Fund				
Litigation, attorney's fees, etc.				
Other				
Total deductions	<u>382,265</u>	<u>188,242</u>	<u>382,265</u>	<u>188,242</u>
Total	<u>17,896,734</u>	<u>1,812,759</u>	<u>17,896,734</u>	<u>1,812,759</u>
Liabilities, end of year				
Deposits -				
Borrower's notes, notes, and balances				
Contributions				
Income				
Prize and rents				
Security deposits				
Trans. fees, etc. - paid to				
CFO collector				
Interest on investments				
Other additions				
Total additions	14,822,828	14,418	14,822,828	14,418
Total	<u>18,279</u>	<u>1,001</u>	<u>18,279</u>	<u>1,001</u>
Deductions:				
Trans. fees, etc., distributed to issuing bodies and others				
Deposits awarded to -				
Borrower's unsecured funds				
Clark CC Fund				
Litigation, attorney's fees, etc.				
Other				
Total deductions	<u>382,265</u>	<u>188,242</u>	<u>382,265</u>	<u>188,242</u>
Total	<u>17,896,734</u>	<u>1,812,759</u>	<u>17,896,734</u>	<u>1,812,759</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from General Fund revenues. Payroll of maturing certificates of indebtedness, including interest, are accounted for in the debt service fund.

IBERVILLE PARISH SHERIFF  
 Flaguette, Louisiana

Comparative Statement of General Long-Term Debt  
 June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS		
Amount available in debt service fund for debt retirement	\$ 35,000	\$ 35,000
Amount to be provided for retirement of general long-term obligation	<u>3,028,380</u>	<u>3,288,888</u>
Total available and to be provided	<u>\$3,063,380</u>	<u>\$3,323,888</u>
 GENERAL LONG-TERM DEBT PAYABLE		
Certification of indebtedness payable	<u>\$3,000,000</u>	<u>\$1,200,000</u>



INTERNAL CONTROL, COMPLIANCE AND  
OTHER INFORMATION

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

The Honorable Freddie B. Pitts, Sr.  
Iberville Parish Sheriff  
Bossierette, Louisiana

We have audited the general purpose financial statements of the Iberville Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated October 7, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### COMPLIANCE

As part of obtaining reasonable assurance about whether the Iberville Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

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

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

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

*Kolder, Champagne, Slavin & Rainey, LLC*  
Certified Public Accountants

Lebanon, Missouri  
OCTOBER 7, 2008

IRISVILLE PARISH SHERIFF  
Morgue, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 1996

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

IBERVILLE PARISH SHERIFF  
Flaguette, Louisiana

Prior Year Audit Findings  
June 30, 1988

During the audit examination of the June 30, 1989 general purpose financial statements one internal control finding was noted. The following listing indicates the June 30, 1987 finding and/or comment and the status of it as of June 30, 1988.

<u>Finding</u>	<u>STATUS AS OF June 30, 1988</u>
internal control finding	
The Sheriff did not have adequate segregation of functions within the accounting system.	This finding was not resolved during the year ended June 30, 1988 and is again mentioned.

IRVINGTON PARISH SHERIFF  
Flaguette, Louisiana

Corrective Action Plan  
Year Ended June 30, 1988

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

Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.