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**IBERIA PARISH SHERIFF  
New Iberia, Louisiana**

**FINANCIAL REPORT**

**JUNE 30, 1998**

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**IBERIA PARISH SHERIFF**  
**Table of Contents**

|   |              |
|---|--------------|
| <b>INDEPENDENT AUDITOR'S REPORT</b>   | <b>1- 2</b>  |
| <b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>   |              |
| Combined Balance Sheet - All Fund Types and Account Groups  | 4            |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types  | 5            |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - All Governmental Fund Types   | 6            |
| Notes to Financial Statements   | 7-16         |
| <b>SUPPLEMENTAL INFORMATION</b>   |              |
| <b>SCHEDULES OF INDIVIDUAL FUNDS</b>  |              |
| General Fund:   |              |
| Balance Sheets  | 19           |
| Detail of Expenditures - Budget (GAAP Basis) and Actual   | 20           |
| Fiduciary Fund Types - Agency Funds:  |              |
| Combining Balance Sheets  | 22           |
| Combining Statement of Changes in Assets and Liabilities  | 23           |
| <b>INTERNAL CONTROL AND COMPLIANCE INFORMATION</b>  |              |
| <b>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</b> | <b>25-26</b> |
| <b>SCHEDULE OF FINDINGS</b>   | <b>27</b>    |
| <b>SCHEDULE OF PRIOR YEAR FINDINGS</b>  | <b>28</b>    |
| <b>CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS</b>   | <b>29-30</b> |



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## INDEPENDENT AUDITOR'S REPORT

The Honorable Sid Hebert  
Iberia Parish Sheriff  
New Iberia, Louisiana 70560

We have audited the accompanying general purpose financial statements of the Iberia Parish Sheriff, New Iberia, Louisiana, as of and for the year then ended June 30, 1998. These financial statements are the responsibility of the Iberia Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

**Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues**, requires disclosure of certain matters regarding the year 2000 issue. The Iberia Parish Sheriff has included such disclosures in Note 15. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Iberia Parish Sheriff's disclosures with respect to the year 2000 issue made in Note 15. Further, we do not provide assurance that the Iberia Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties to which the Sheriff does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the financial statements referred to above present fairly, in all material respects, the financial position of the Iberia Parish Sheriff as of June 30, 1998, and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 11, 1998 on our consideration of the Iberia Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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.

*Raymond Keith Lewis & Company, L.L.P.*

New Iberia, Louisiana

December 11, 1998

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

**TRISA FINANCIAL GROUP**  
New Berlin, Wisconsin

**CONDENSED BALANCE SHEET - All CLASS FUNDS AND ACCOUNT GROUPS**  
June 30, 1998  
with comparative totals for June 30, 1997

|  | Governmental Funds |   | Fiduciary<br>Fund Type<br>Agency<br>Funds | Account Groups                     |                               | Totals              |                     |
|--|--------------------|---|---|------------------------------------|-------------------------------|---------------------|---------------------|
|  | General<br>Fund    | Special<br>Revenue<br>Fund<br>Insurance<br>Levies |   | General<br>Fund<br>Agency<br>Funds | General<br>Long Term<br>Funds | Class<br>Funds      | Agency<br>Funds     |
| <b>ASSETS</b>  |                    |   |   |                                    |                               |                     |                     |
| Cash   | \$105,173          | \$ 71,892   | \$99,498                                  | \$ --                              | \$ --                         | \$ 876,427          | \$ 1,151,420        |
| Accounts receivable  | 41,432             | 5,896   | --  | --                                 | --                            | 55,148              | 76,299              |
| Due from other funds   | 4,792              | 5,868   | --  | --                                 | --                            | 75,755              | 3,492               |
| Due from other governmental<br>units                                 | 566,181            | --  | --  | --                                 | --                            | 588,154             | (64,895)            |
| Inventory  | --                 | 5,888   | --  | --                                 | --                            | 5,890               | 3,815               |
| Fixed assets   | --                 | --  | --  | 1,008,428                          | --                            | 1,008,428           | 1,078,285           |
| Assets to be provided for<br>retirement of general<br>long term debt | --                 | --  | --  | --                                 | 258,262                       | 258,262             | 138,792             |
| <b>Total assets</b>  | <b>\$617,478</b>   | <b>\$ 83,676</b>                                  | <b>\$102,498</b>                          | <b>\$1,008,428</b>                 | <b>\$ 258,262</b>             | <b>\$1,478,726</b>  | <b>\$1,458,991</b>  |
| <b>LIABILITIES AND FUND EQUITY</b>                                   |                    |   |   |                                    |                               |                     |                     |
| <b>Liabilities</b>   |                    |   |   |                                    |                               |                     |                     |
| Accounts payable   | \$15,450           | \$ 15,884   | \$ --                                     | \$ --                              | \$ --                         | \$ 752,155          | \$ 78,807           |
| Due to other funds   | 4,792              | --  | 3,488                                     | --                                 | --                            | 78,175              | 3,445               |
| Insurance claims payable   | 5,268              | --  | --  | --                                 | --                            | 8,554               | 48,296              |
| Due to other taxing<br>bodies and others                             | --                 | --  | 389,746                                   | --                                 | --                            | 588,154             | (64,895)            |
| Other accrued<br>liabilities   | 1,208              | 994   | --  | --                                 | --                            | 2,142               | 2,842               |
| Accrued compensated<br>employee payables                             | --                 | --  | --  | --                                 | 119,489                       | 719,489             | 53,000              |
| Capital lease payable  | --                 | --  | --  | --                                 | --                            | 128,024             | 128,024             |
| <b>Total liabilities</b>   | <b>\$26,618</b>    | <b>\$ 16,878</b>                                  | <b>\$393,234</b>                          | <b>\$ --</b>                       | <b>\$ 237,513</b>             | <b>\$ 1,478,138</b> | <b>\$ 1,376,314</b> |
| <b>Fund Equity</b>   |                    |   |   |                                    |                               |                     |                     |
| Insurance in general<br>fund assets                                  | --                 | --  | --  | 1,008,428                          | --                            | 1,008,428           | 1,086,285           |
| Reserve for inventory  | --                 | 5,968   | --  | --                                 | --                            | 5,968               | 3,815               |
| Reserve for insurance<br>claims                                      | 41,271             | --  | --  | --                                 | --                            | 45,171              | 52,489              |
| Reserve  | 428,492            | 2,238   | --  | --                                 | --                            | 482,022             | 627,242             |
| <b>Total fund equity</b>   | <b>\$469,761</b>   | <b>\$ 8,206</b>                                   | <b>\$ --</b>                              | <b>\$ 1,008,428</b>                | <b>\$ --</b>                  | <b>\$ 1,511,589</b> | <b>\$ 1,770,111</b> |
| <b>Total liabilities and fund<br/>equity</b>                         | <b>\$696,379</b>   | <b>\$ 25,084</b>                                  | <b>\$393,234</b>                          | <b>\$1,008,428</b>                 | <b>\$ 237,513</b>             | <b>\$1,478,726</b>  | <b>\$1,458,991</b>  |

See Notes to Financial Statements.

FINANCIAL STATEMENTS  
New York, California

GENERAL STATEMENT OF REVENUE, EXPENDITURE AND CHANGE IN FUND BALANCE - GOVERNMENTAL FUND TYPE  
For the Year Ended June 30, 2000  
With Comparative Totals for the Year Ended June 30, 1999

|  | Governmental Funds |   | Totals       |              |
|--|--------------------|---|--------------|--------------|
|  | General<br>Fund    | Special<br>Revenue Fund<br>Liquidity Services | 1999         | 2000         |
| <b>REVENUE</b>   |                    |   |              |              |
| All revenue taxes  | \$1,880,000        | \$ --   | \$1,880,000  | \$1,880,000  |
| Intergovernmental revenues -   |                    |   |              |              |
| Federal grants   | 140,000            | --  | 140,000      | 140,000      |
| State grants   | 30,000             | --  | 30,000       | --           |
| Grant support received per   | 170,000            | --  | 170,000      | 160,000      |
| Federal funds  | 40,000             | --  | 40,000       | (6,000)      |
| State charges and reimbursements for services -                                      |                    |   |              |              |
| Contributions, private revenue sharing   | 200,000            | --  | 200,000      | 210,000      |
| Lumber sales/leases  | 30,000             | --  | 30,000       | 23,000       |
| Services/fees/contracts  | 21,000             | --  | 21,000       | (6,000)      |
| Electricity sales  | (6,000)            | --  | (6,000)      | --           |
| Fire sales/leases  | (11,000)           | --  | (11,000)     | --           |
| Gifts and interest fees  | 100,000            | --  | 100,000      | 240,000      |
| Gifts, maintenance and security  | (10,000)           | --  | (10,000)     | (10,000)     |
| Writedowns of inventory  | (40,000)           | --  | (40,000)     | (40,000)     |
| Logging and logging proceeds   | 1,200,000          | --  | 1,200,000    | 1,200,000    |
| Equipment repairs  | 140,000            | --  | 140,000      | (40,000)     |
| Sales and rentals/leases   | --                 | 100,000                                       | 100,000      | 100,000      |
| Fines and forfeitures  | (1,000)            | --  | (1,000)      | --           |
| Interest income  | (30,000)           | (600)   | (30,600)     | (30,600)     |
| Miscellaneous  | (100,000)          | (1,000)                                       | (101,000)    | (101,000)    |
| Total revenues   | \$4,538,000        | \$ (1,000)                                    | \$4,537,000  | \$4,736,000  |
| <b>EXPENDITURE</b>   |                    |   |              |              |
| Current -  |                    |   |              |              |
| Public safety  |                    |   |              |              |
| Personnel services   | 3,000,000          | --  | 3,000,000    | 3,000,000    |
| Operating services   | 100,000            | 100,000                                       | 200,000      | (200,000)    |
| Materials and supplies   | 100,000            | --  | 100,000      | (200,000)    |
| Travel and other charges   | (4,000)            | --  | (4,000)      | (2,000)      |
| Miscellaneous  | (6,000)            | --  | (6,000)      | (6,000)      |
| State services   | (60,000)           | --  | (60,000)     | (20,000)     |
| Capital outlay   | (200,000)          | --  | (200,000)    | (200,000)    |
| Total expenditures   | \$3,830,000        | \$ 100,000                                    | \$3,930,000  | \$3,778,000  |
| Change (deficiency) of revenues over expenditures                                    | (292,000)          | \$ (1,000)                                    | (293,000)    | (100,000)    |
| Other financing resources/changes  |                    |   |              |              |
| Operating line items/contracts   | (100)              | --  | (100)        | --           |
| Proceeds from capital issues   | (30,000)           | --  | (30,000)     | (30,000)     |
| Total other financing resources  | (30,100)           | --  | (30,100)     | (30,000)     |
| Excess (deficiency) of revenues and other resources over expenditures and other uses | (322,100)          | \$ (1,000)                                    | (323,100)    | (330,000)    |
| Fund balance, beginning  | (600,000)          | \$ (1,000)                                    | (601,000)    | (520,000)    |
| Fund balance, ending   | \$ (922,100)       | \$ (2,000)                                    | \$ (923,100) | \$ (850,000) |

See Notes to Financial Statements.

TOWN OF  
New Canaan, Inc.

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET CLASS BUDGET AND ACTUAL - ALL DEPARTMENTS, FUND TYPES  
For the Year Ended June 30, 2008

|  | General Fund |             |                       | Special Revenue Fund |           |                       |
|--|--------------|-------------|-----------------------|----------------------|-----------|-----------------------|
|  | Budget       | Actual      | Variance<br>Favorable | Budget               | Actual    | Variance<br>Favorable |
| <b>REVENUE</b>   |              |             |                       |                      |           |                       |
| All other fund items   | \$0,000,000  | \$1,000,000 | \$ 1,000,000          | \$ --                | \$ --     | \$ --                 |
| Intergovernmental Revenues -   |              |             |                       |                      |           |                       |
| Federal grants   | 10,000       | 100,000     | 90,000                | --                   | --        | --                    |
| State grants   | 50,000       | 50,000      | 0,000                 | --                   | --        | --                    |
| State supplemental pay   | 140,000      | 170,000     | 30,000                | --                   | --        | --                    |
| Portion funds  | 10,000       | 41,000      | 31,000                | --                   | --        | --                    |
| Fees charged and credited for services:  |              |             |                       |                      |           |                       |
| Fees below on other revenue  |              |             |                       |                      |           |                       |
| Starting   | 200,000      | 200,000     | 0                     | --                   | --        | --                    |
| License commissions  | 20,000       | 20,000      | 0                     | --                   | --        | --                    |
| Local share commissions  | 10,000       | 21,000      | 11,000                | --                   | --        | --                    |
| Sheriff's sales  | 50,000       | 80,000      | 30,000                | --                   | --        | --                    |
| Fire commissions   | 100,000      | 101,000     | 1,000                 | --                   | --        | --                    |
| Civil and criminal fees  | 100,000      | 100,000     | 0                     | --                   | --        | --                    |
| Court attendance and security  | 10,000       | 10,000      | 0                     | --                   | --        | --                    |
| Transportation of bodies   | 40,000       | 40,000      | 0                     | 100,000              | 100,000   | 0                     |
| Training and testing prisoners   | 1,500,000    | 1,000,000   | 500,000               | --                   | --        | --                    |
| Exp. inmate program  | 50,000       | 50,000      | 0                     | --                   | --        | --                    |
| Sales and royalties  | --           | --          | --                    | --                   | --        | --                    |
| Fines and forfeitures  | 50,000       | 41,000      | 9,000                 | --                   | --        | --                    |
| Interest Income  | 20,000       | 20,000      | 0                     | 100                  | 100       | 0                     |
| Miscellaneous  | 100,000      | 100,000     | 0                     | 1,000                | 1,000     | 0                     |
| Total revenues   | \$1,700,000  | \$1,900,000 | \$200,000             | \$1,100              | \$101,100 | \$100,000             |
| <b>EXPENDITURES</b>  |              |             |                       |                      |           |                       |
| Current -  |              |             |                       |                      |           |                       |
| Public safety  |              |             |                       |                      |           |                       |
| Personnel services   | 1,500,000    | 1,500,000   | 0                     | --                   | --        | --                    |
| Operating services   | 700,000      | 700,000     | 0                     | 100,000              | 100,000   | 0                     |
| Materials and supplies   | 100,000      | 100,000     | 0                     | --                   | --        | --                    |
| Travel and other charges   | 0,000        | 0,000       | 0                     | --                   | --        | --                    |
| Miscellaneous  | 0,000        | 0,000       | 0                     | --                   | --        | --                    |
| Police services  | 50,000       | 50,000      | 0                     | --                   | --        | --                    |
| Capital outlay   | 100,000      | 100,000     | 0                     | 1,000                | 1,000     | 0                     |
| Total expenditures   | \$1,700,000  | \$1,900,000 | \$200,000             | \$1,000              | \$101,000 | \$100,000             |
| Excess (deficiency) of revenues over expenditures                                  | 0            | 0           | 0                     | 100                  | 100       | 0                     |
| Other financing sources (uses):  |              |             |                       |                      |           |                       |
| Operating transfers out  | --           | 0           | 0                     | --                   | --        | --                    |
| Proceeds from capital leases   | 0            | 0           | 0                     | --                   | --        | --                    |
| Total other financing sources  | 0            | 0           | 0                     | --                   | --        | --                    |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$0          | \$0         | \$0                   | \$100                | \$100     | \$0                   |
| Fund balance, beginning  |              | 0           |                       |                      | 0         |                       |
| Fund balance, ending   |              | 0           |                       |                      | 100       |                       |

See Notes to Financial Statements.



**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

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

As provided by Article V, Section 27 of the Louisiana Constitution of 1934, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and executes duties required by the parish court system, such as providing bailiffs, executing orders of the court and serving subpoenas.

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

**A. Basis of presentation**

The accompanying general purpose financial statements of the Iberia Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audits of State and Local Governmental Units*.

**B. 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.

**C. Fund accounting**

The Sheriff issues 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.

IBERIA PARISH SHERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

**Note B. 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 unmarked revenues (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 10:1212, 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 revenues are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenues 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 items for the benefit of the inmates in accordance with a committee of inmates at the correctional center.

**Agency Funds**

The agency funds are used in depositories for civil suits, cash bonds, taxes and fees. Disbursements from these funds are made to various parish agencies, litigants in suits and others in the manner prescribed by law. The agency funds are controlled 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.

IBERIA PARISH SHERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies (continued)

D. 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 susceptible to accrual (i.e., when they become due and payable 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 realtor 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 notified to the funds. Interest revenue is recorded when earned. Substantially all other revenues are recorded 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 acquisition. Similarly, proceeds from long-term loans are recognized as other financing sources when received.

E. Budgetary practices

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

1. The accounting division 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.

HERLA PARRISH 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 20 days of annual leave and sick leave each year after one year of service. Accrued sick leave is not limited and not payable upon termination. Unused annual leave will be converted to sick leave on the employee's anniversary date.

Compensatory time is granted at the rate of 1.5 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.

As June 30, 1998, a liability was recorded for annual leave and compensatory time payable upon termination in the accompanying financial statements.

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 in the Inmate Welfare Fund. The commodities are recorded as revenues 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.

LIBERIA PARCEL SERVICE  
New Berlin, Louisiana

NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies (continued)**

**L. 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.

**M. Miscellaneous only - total columns**

Total columns on the general purpose financial statements are captioned "miscellaneous only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated basis. Interfered eliminations have not been made in the aggregation of this data.

**N. 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, 1998, the carrying value of cash was \$872,813.

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, 1998 are secured as follows:

|                                 |                |
|---------------------------------|----------------|
| Bank balances                   | \$ 912,656     |
| Federal deposit insurance       | (48,712)       |
| Pledged securities (Category 3) | (2,285,036)    |
| (Over) secured                  | \$ (1,220,132) |

**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

**Note 2. Cash (continued)**

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1729 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 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<br>Receivables | Interfund<br>Payables |
|---------------------------------------|--------------------------|-----------------------|
| General Fund                          | \$ 4,285                 | \$ 6,893              |
| Special Revenue Fund - Inmate Welfare | 5,434                    | --                    |
| Special Revenue Fund - Community      | 186                      | --                    |
| Agency Fund - Hotel Fund              | --                       | 899                   |
| Agency Fund - Inmate Trust Fund       | -----                    | 2,763                 |
|                                       | <u>\$18,135</u>          | <u>\$10,555</u>       |

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

A summary of amounts due from other governmental units at June 30, 1998, consist of the following:

| General Fund:                               |                   |
|---|-------------------|
| Department of Justice                       | \$ 34,792         |
| Department of Public Safety and Corrections | 130,328           |
| Iberia Parish Council                       | 93,408            |
| Iberia Parish School Board                  | 4,813             |
| City of New Iberia                          | 83                |
| Louisiana Department of Labor               | 93,121            |
| Louisiana Department of the Treasury        | 33,773            |
| Louisiana Commission on Law Enforcement     | 13,143            |
| Other                                       | 18,273            |
|   | <u>\$,386,751</u> |

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

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

|                        | General<br>Fund    | Inmate<br>Welfare Special<br>Revenue Fund | Total               |
|------------------------|--------------------|---|---------------------|
| Balance, June 30, 1997 | \$ 1,026,318       | \$ 78,061                                 | \$ 1,094,379        |
| Additions              | 284,744            | --  | 284,744             |
| Deletions              | (474,793)          | -----                                     | (474,793)           |
| Balance, June 30, 1998 | <u>\$1,236,269</u> | <u>\$ 78,061</u>                          | <u>\$ 1,314,330</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, 1998:

|                    | Capital<br>Leases<br>Payable | Accrued<br>Compensated<br>Absences Payable | Total            |
|--------------------|------------------------------|--|------------------|
| Balance, beginning | \$ 63,481                    | \$ 53,238                                  | \$116,719        |
| Additions          | 99,124                       | 66,118                                     | 165,242          |
| Payments           | <u>(124,331)</u>             | <u>-----</u>                               | <u>(124,213)</u> |
| Balance, ending    | <u>\$138,274</u>             | <u>\$119,356</u>                           | <u>\$257,631</u> |

**Note 7. Operating Leases**

The Sheriff is obligated under an operating lease agreement for a parking lot. The lease expense for 1998 and 1997 was \$1,800 and \$1,800 respectively.

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

|       |                 |
|-------|-----------------|
| 1998  | \$ 1,800        |
| 1999  | 1,800           |
| 2000  | 1,800           |
| 2001  | 1,800           |
| 2002  | <u>1,800</u>    |
| Total | <u>\$ 9,000</u> |

**Note 8. Ad Valorem Taxes**

The Sheriff is an 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 Iberia Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies, net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and received in the year levied and billed. For the year ended June 30, 1998, net enforcement taxes applicable to the Sheriff's General Fund were levied at the rate of 10.82 mills on property with assessed valuations totaling \$281,542,408.

IBERIA PARISH Sheriff's Office  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

**Note 9. Pension Plan**

**Plan Description**

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

All sheriff's and all deputies who are found to be physically fit, who earn at least \$408 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees who are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of the final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.50% for each year if total service is at least 12 but less than 15 years, 3.75% for each year if total service is at least 15 but less than 20 years, and 5.00% for each year if total service is at least 20 years (Act 1117 of 1985 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1986). In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3463, Monroe, Louisiana 71228, or by calling (518) 362-3181.

**Funding Policy**

Plan members are required to contribute 8.70% of their annual covered salary and the Iberia Parish Sheriff's is required to contribute at an actuarially determined rate. The current rate is 5.00% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes claimed to be collected plus by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Iberia Parish Sheriff's are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior year. The Iberia Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1998, 1997 and 1996 were \$157,398, \$186,908, \$188,791, and \$76,194 respectively, equal to the required contributions for each year.

**Note 10. Deferred Compensation Plan**

During fiscal year 1992, a portion of the Sheriff's employees began participation in the Louisiana Public Employer'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.



**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

**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<br>Fund | Sheriff's<br>Fund | Bond Fund    | Income<br>Trust<br>Fund |
|------------------------|-----------------------|-------------------|--------------|-------------------------|
| Balance, July 1, 1997  | \$ 312,487            | \$ 2,816          | \$ 406,619   | \$ 78,293               |
| Additions              | 13,368,365            | 782,909           | 1,229,484    | 220,417                 |
| Reductions             | (12,417,889)          | (282,684)         | (1,515,289)  | (218,089)               |
| Balance, June 30, 1998 | \$ 292,963            | \$ 2,941          | \$ 1,120,814 | \$ 78,621               |

**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 1998, the Sheriff established a self-insurance health plan to account for and finance its uninsured risk of loss. The plan is administered by CofB South Adams, Inc. Under this plan, an insurance company agreed to reimburse the Sheriff for specific insured claims related to any non-covered employee or dependent which exceeds the retention by the Sheriff of \$25,000. At June 30, 1998, a liability of \$9,636 was accrued for claims payable.

The Sheriff is also self-insured for its deputy liability policy. The Sheriff has a contract with Callagher Direct 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, 1998 is \$50,000 per occurrence. At June 30, 1998, bond balance was reserved in the amount of \$40,271 for claims incurred but not yet settled.

**Note 13. 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, 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.

BERIA PARKER SHERIFF  
New Iberia, Louisiana

NOTES TO FINANCIAL STATEMENTS

**Note 15. Year 2000 Issue (Unaudited)**

As part of the Sheriff's year 2000 compliance effort, the Sheriff has been working to identify and test critical systems to eliminate any possible related problems. The Sheriff plans to convert the present payroll system to a Windows-based program which is year 2000 compliant in early 1999. Present general ledger and accounts payable modules will be upgraded prior to the beginning of next fiscal year. The Sheriff is in the process of purchasing an entire criminal database package for the corrections, patrol and investigative divisions which is year 2000 compliant. The tax department software has been purchased. The sheriff has been authorized to update the software. The judicial division software has some areas of concern. These problems will be addressed in the near future.

## SUPPLEMENTAL INFORMATION

## GENERAL FUND

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

**INDIAN PARISH SHERRIFF**  
**New Iberia, Louisiana**  
**GENERAL FUND**

**BALANCE SHEETS**  
**June 30, 1998 and 1997**

| ASSETS                                    | <u>1998</u>      | <u>1997</u>      |
|---|------------------|------------------|
| Cash                                      | \$268,213        | \$155,348        |
| Accounts receivable                       | 45,452           | 8,835            |
| Due from other governmental units         | 386,751          | 386,915          |
| Due from other funds                      | <u>3,285</u>     | <u>888</u>       |
| <b>Total assets</b>                       | <b>\$623,601</b> | <b>\$631,986</b> |
| <b>LIABILITIES AND FUND BALANCE:</b>      |                  |                  |
| <b>Liabilities:</b>                       |                  |                  |
| Accounts payable                          | \$139,458        | \$ 63,508        |
| Due to other funds                        | 6,493            | —                |
| Insurance claims payable                  | 9,658            | 86,798           |
| Other accrued liabilities                 | <u>1,128</u>     | <u>3,138</u>     |
| <b>Total liabilities</b>                  | <b>156,737</b>   | <b>153,444</b>   |
| <b>Fund balance:</b>                      |                  |                  |
| Reserved for insurance claims             | 43,371           | 17,489           |
| Unreserved                                | <u>429,693</u>   | <u>425,563</u>   |
| <b>Total fund balance</b>                 | <b>473,064</b>   | <b>443,052</b>   |
| <b>Total liabilities and fund balance</b> | <b>\$629,801</b> | <b>\$631,956</b> |

UNITED STATES GOVERNMENT  
New York, New York  
20250

STATE OF NEW YORK - BUDGET (CONTINUED) AND ACTION  
For the Year Ended June 30, 1999  
with comparison fiscal amounts for the Year Ended June 30, 1997

|  | 1999               |                    | Variances                  | 1997               |
|--|--------------------|--------------------|----------------------------|--------------------|
|  | Budget             | Actual             | Favorable<br>(Unfavorable) | Actual             |
| <b>Personnel</b>                       |                    |                    |                            |                    |
| Public safety -                        |                    |                    |                            |                    |
| Personnel services:                    |                    |                    |                            |                    |
| Salaries                               | \$2,000,000        | 1,432,000          | \$ 568,000                 | \$2,000,000        |
| Employee benefits                      | 1,200,000          | 1,100,000          | 100,000                    | 1,100,000          |
| Total personnel services               | 3,200,000          | 2,532,000          | 668,000                    | 3,100,000          |
| Operating services:                    |                    |                    |                            |                    |
| Books and stationery                   | 5,000              | 1,200              | 3,800                      | 5,000              |
| Publication and printing               | 20,000             | 44,100             | (24,100)                   | --                 |
| Utilities                              | 800                | 800                | --                         | 7,000              |
| Telephone                              | 10,000             | 11,000             | (1,000)                    | 57,000             |
| Supplies                               | 10,000             | 11,000             | (1,000)                    | --                 |
| Books and leases                       | 7,000              | 18,700             | (11,700)                   | 30,000             |
| Maintenance of property and equipment: |                    |                    |                            |                    |
| Fuel and oil                           | 70,000             | 70,000             | --                         | 70,000             |
| Radio maintenance                      | 10,000             | 10,000             | --                         | 10,000             |
| Bus maintenance                        | 7,000              | 7,000              | --                         | 10,000             |
| Bus maintenance                        | 2,000              | 7,000              | (5,000)                    | 10,000             |
| Computer maintenance                   | 10,000             | 10,700             | (700)                      | 10,000             |
| Regulatory maintenance                 | 80,000             | 104,700            | (24,700)                   | 90,000             |
| Professional services:                 |                    |                    |                            |                    |
| Contracted services                    | 80,000             | 80,000             | --                         | 80,000             |
| Legal                                  | 10,000             | 10,000             | --                         | 10,000             |
| Accounting                             | 10,000             | 10,000             | --                         | 10,000             |
| Cleaning services                      | 10,000             | 10,000             | --                         | 10,000             |
| Payroll processing                     | 5,000              | 5,000              | --                         | --                 |
| Insurance:                             |                    |                    |                            |                    |
| Auto liability                         | 10,000             | 10,000             | --                         | 10,000             |
| Employer liability                     | 110,000            | 107,000            | 3,000                      | 110,000            |
| General insurance                      | 1,000              | 1,000              | --                         | 1,000              |
| Auto liability                         | 2,000              | 2,000              | --                         | 1,000              |
| Worker's comp                          | --                 | 100                | (100)                      | 100                |
| Life health                            | 1,000              | 1,000              | --                         | 1,000              |
| Worker's comp                          | --                 | 100                | (100)                      | 100                |
| Other:                                 |                    |                    |                            |                    |
| Drug education expense                 | 7,000              | 10,000             | (3,000)                    | 10,000             |
| Recreation expense                     | 2,000              | 2,000              | --                         | 2,000              |
| Training                               | 10,000             | 10,000             | --                         | 10,000             |
| Printing range                         | 1,000              | 1,000              | --                         | 1,000              |
| Personnel expense                      | 1,000              | 1,000              | --                         | 1,000              |
| Telephone record expense               | --                 | --                 | --                         | 100                |
| Telephone record expense               | 10,000             | 10,000             | --                         | 10,000             |
| Total operating services               | 270,000            | 280,000            | (10,000)                   | 280,000            |
| Materials and supplies:                |                    |                    |                            |                    |
| Office supplies                        | 10,000             | 10,000             | --                         | 10,000             |
| Mail/postage                           | 10,000             | 10,000             | --                         | 10,000             |
| Supplies                               | 10,000             | 10,000             | --                         | 10,000             |
| Transport                              | 10,000             | 10,000             | --                         | 10,000             |
| Fuel                                   | 100,000            | 100,000            | --                         | 100,000            |
| Total materials and supplies           | 240,000            | 240,000            | --                         | 240,000            |
| Travel and other charges               | 1,000              | 1,000              | --                         | 1,000              |
| Miscellaneous                          | 1,000              | 1,000              | --                         | 1,000              |
| Other services:                        |                    |                    |                            |                    |
| Printing                               | 10,000             | 10,000             | --                         | 10,000             |
| Interest                               | 10,000             | 10,000             | --                         | 10,000             |
| Total other services                   | 20,000             | 20,000             | --                         | 20,000             |
| Capital outlay                         | 100,000            | 100,000            | --                         | 100,000            |
| <b>Total expenditures</b>              | <b>\$4,000,000</b> | <b>\$3,800,000</b> | <b>\$ 200,000</b>          | <b>\$4,000,000</b> |

## FIUCIARY FUND TYPE - AGENCY FUNDS

|                           |   |
|---------------------------|---|
| <b>Tax Collector Fund</b> | Article V, Section 27 of the Louisiana Constitution of 1874 provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies. |
| <b>Sheriff's Fund</b>     | To account for funds held in civil suits, sheriff's sales and garnishments.   |
| <b>Bond Fund</b>          | To account for the collection of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.   |
| <b>Inmate Trust Fund</b>  | 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.   |

**IBERIA PARISH SHERRIFF**  
**New Iberia, Louisiana**  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**COMBINING BALANCE SHEET**  
**June 30, 1998**

With Comparative Totals for June 30, 1997

|                                    | Tax<br>Collector<br>Fund | Sheriff's<br>Fund | Bond<br>Fund     | Inmate<br>Trust<br>Fund | Totals           |                  |
|------------------------------------|--------------------------|-------------------|------------------|-------------------------|------------------|------------------|
|                                    |                          |                   |                  |                         | 1998             | 1997             |
| <b>ASSETS</b>                      |                          |                   |                  |                         |                  |                  |
| Cash                               | \$281,473                | \$ 2,501          | \$180,804        | \$28,630                | \$583,408        | \$581,603        |
| Total assets                       | <u>\$281,473</u>         | <u>\$ 2,501</u>   | <u>\$180,804</u> | <u>\$28,630</u>         | <u>\$583,408</u> | <u>\$581,603</u> |
| <b>LIABILITIES</b>                 |                          |                   |                  |                         |                  |                  |
| Due to other funds                 | \$ --                    | \$ --             | \$ 899           | \$ 2,783                | \$ 3,692         | \$ 3,693         |
| Due to taxing<br>bodies and others | <u>281,473</u>           | <u>2,501</u>      | <u>279,905</u>   | <u>25,847</u>           | <u>580,716</u>   | <u>577,910</u>   |
| Total liabilities                  | <u>\$281,473</u>         | <u>\$ 2,501</u>   | <u>\$180,804</u> | <u>\$28,630</u>         | <u>\$581,408</u> | <u>\$577,403</u> |



**1988A AND 1989 BOND**  
**AND FINANCIAL STATEMENTS**  
**(Required by Law) - WATER BOND**

**COMPARATIVE STATEMENT OF INDEBTEDNESS AS OF 6/30/88 AND 6/30/89**  
**for the Year Ended June 30, 1988**  
**With Comparative Totals for the Year Ended June 30, 1987**

|  | Ten<br>Cents of<br>Fund | Over 10%<br>Fund | Bond<br>Fund     | General<br>Fund  | Totals            |                   |
|--|-------------------------|------------------|------------------|------------------|-------------------|-------------------|
|  |                         |                  |                  |                  | 1987              | 1988              |
| Specified liabilities, end of<br>year              | \$ 1,000,000            | \$ 1,200,000     | \$ 680,000       | \$ 20,000        | \$ 1,700,000      | \$ 1,820,000      |
| <b>Additions:</b>                                  |                         |                  |                  |                  |                   |                   |
| Deposits -   |                         |                  |                  |                  |                   |                   |
| Borrowings added                                   | --                      | 440,000          | --               | --               | 440,000           | 440,000           |
| Bonds  | --                      | --               | 870,000          | --               | 870,000           | 870,000           |
| Savings and sinking<br>payments                    | --                      | 300,000          | --               | --               | 300,000           | 300,000           |
| Other  | --                      | --               | --               | 270,000          | 270,000           | 270,000           |
| Totals, fees paid to ten<br>cents fund             | 75,000,000              | --               | --               | --               | 75,000,000        | 75,000,000        |
| Interest on accounts                               | --                      | 700              | 7,000            | 1,000            | 8,700             | 8,700             |
|  | <u>\$ 75,000,000</u>    | <u>700,000</u>   | <u>7,000,000</u> | <u>1,000,000</u> | <u>76,700,000</u> | <u>76,700,000</u> |
| Total additions                                    | <u>75,000,000</u>       | <u>700,000</u>   | <u>7,000,000</u> | <u>1,000,000</u> | <u>76,700,000</u> | <u>76,700,000</u> |
| <b>Reductions:</b>                                 |                         |                  |                  |                  |                   |                   |
| Totals, fees paid to ten<br>cents bonds and others | 75,417,000              | --               | --               | 100,000          | 75,517,000        | 75,517,000        |
| Deposits and fees -                                |                         |                  |                  |                  |                   |                   |
| Principal interest fund                            | --                      | 100,000          | 100,000          | --               | 200,000           | 200,000           |
| Sinking payments                                   | --                      | --               | 270,000          | --               | 270,000           | 270,000           |
| Sinking payments                                   | --                      | --               | 600,000          | --               | 600,000           | 600,000           |
| Fees of issue                                      | --                      | 10,000           | 35,000           | --               | 45,000            | 45,000            |
| Multiple defeaser board                            | --                      | --               | 75,000           | --               | 75,000            | 75,000            |
| Litigation & attorneys                             | --                      | 500,000          | 50,000           | --               | 550,000           | 550,000           |
| Appraisals & surveys                               | --                      | 25,000           | --               | --               | 25,000            | 25,000            |
| Other commissions                                  | --                      | 100,000          | 10,000           | 10,000           | 120,000           | 120,000           |
|  | <u>75,417,000</u>       | <u>700,000</u>   | <u>7,000,000</u> | <u>100,000</u>   | <u>76,117,000</u> | <u>76,117,000</u> |
| Specified liabilities, end<br>of year              | \$ 1,000,000            | \$ 1,200,000     | \$ 680,000       | \$ 20,000        | \$ 1,700,000      | \$ 1,820,000      |

**INTERNAL CONTROL AND  
COMPLIANCE INFORMATION**



**DROUSSARD, POCHE<sup>®</sup>, LEWIS & BREAUX, L.L.P.**

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**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 Hebert  
Iberia Parish Sheriff  
New Iberia, Louisiana 70080**

We have audited the general purpose financial statements of the Iberia Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated December 11, 1998, which was qualified because of insufficient audit evidence exists to support the Sheriff's disclosures with respect to the year 2000 issue. Except as discussed in the preceding sentence, 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, nonexcept issues with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the 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. Reportable conditions are described in the accompanying schedule of findings as items 98-1, 98-2, and 98-3.

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, of the reportable conditions described above, we consider item 98-3 to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Iberia Parish Sheriff in a separate letter dated December 11, 1998.

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

*Brownwood Poirier, Lewis & Brown, L.L.C.*

New Iberia, Louisiana

December 11, 1998

**IBERIA PARISH SHERIFF**  
New Iberia, Louisiana

**SCHEDULE OF FINDINGS**  
For the Year Ended June 30, 1998

**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 #98-1 -**

While taxing grant revenues, it was noted where the amounts reported were reported in a different period than when the expenditure was incurred. Additionally, the Iberia Parish Sheriff could not provide supporting documentation relating to certain amounts reported.

Also, it was noted where the Sheriff drew down more than it spent. The money still had not been spent as of December, 1998.

**Finding #98-2 -**

Monthly, the Sheriff bills various agencies for services provided. During our audit, we noted where billings were not being followed up on and differences were not resolved. Additionally, it was noted where funds were being deposited in the wrong funds.

**Finding #98-3 -**

During our audit of the Iberia Parish Sheriff as of and for the year ended June 30, 1998, we selected forty disbursements randomly of all disbursements for the year. The following exceptions were noted:

Purchase orders had not been issued or purchase orders had not been completely filled out as to quantity and amount.

Approval for payment was not evident on invoice and/or other supporting documentation.

Invoices were coded incorrectly.

Receipt of goods was not documented.

Circular accuracy was not evident.

Invoice and/or other supporting documentation could not be located.

IBERIA PARISH SHERIFF  
New Iberia, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 1998

| REF<br>NO.   | DESCRIPTION OF<br>FINDING | CORRECTIVE ACTION TAKEN<br>(YES, NO, PARTIAL, N) | PLANNED CORRECTIVE<br>ACTION/PARTIAL<br>CORRECTIVE ACTION TAKEN |
|--|---------------------------|--|---|
| I. Findings in Accordance with Government Auditing Standards |                           |  |   |
| 97-1   | Surety Bond Filing        | Yes  | The surety bond has been filed in the Clerk's Office.           |
| 97-2   | Purchasing                | No   |   |

IBERIA PARISH SHERIFF  
New Iberia, Louisiana

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For the Year Ended June 30, 1998

| REF NO.   | DESCRIPTION OF FINDING | CORRECTIVE ACTION PLANNED   | NAME OF CONTACT PERSON    | ANTICIPATED COMPLETION DATE |
|---|------------------------|---|---------------------------|-----------------------------|
| <b>I. Findings in Accordance with Government Auditing Standards</b> |                        |   |                           |                             |
| 98-1  | Grant reimbursements   | Procedures are being established to ensure that funds expended will be reported in the appropriate periods. Procedures will include providing documentation for the amounts requested. Monies will be drawn down as spent.  | Accounting Department     | FY98 06/30/99               |
| 98-2  | Billings               | Procedures are being implemented whereby a log of receipts will be prepared daily which will support deposits. This will ensure that deposits are being deposited in the correct funds. Additional procedures will include follow up on all billings in a timely fashion. | Accounting Department     | FY98 06/30/99               |
| 98-3  | Purchasing             | A formal written purchasing policy is presently being written. This will provide guidance as to how items are to be purchased from inception of the requisition to receipt of goods to payment of invoice.  | Administration/Accounting | FY98 06/30/99               |

IBERIA PARISH SHERIFF  
New Iberia, Louisiana

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For the Year Ended June 30, 1998

| REF NO.               | DESCRIPTION OF FINDING               | CORRECTIVE ACTION PLANNED  | NAME OF CONTACT PERSON | ANTICIPATED COMPLETION DATE |
|-----------------------|--------------------------------------|--|------------------------|-----------------------------|
| II. Management Letter |                                      |  |                        |                             |
|                       | General Fixed Asset Inventory        | Procedures will be implemented to ensure the accuracy of additions and dispositions in each fiscal year.   | Accounting Department  | FYE 06/30/99                |
|                       | Accrued Compensated Absences Payable | Procedures will be established to ensure amounts credited for accrued leave and compensatory time are correct. Judgment is used when deciding if employees should be allowed time off. | Accounting Department  | FYE 06/30/99                |
|                       | Inmate Trust Fund Cash Account       | Procedures will be implemented whereby the report is reconciled monthly to the bank account.   | Jail Administration    | FYE 06/30/99                |





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December 11, 1998

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**To the Iberia Parish Sheriff  
New Iberia, Louisiana**

During our audit of the general purpose financial statements of the Iberia Parish Sheriff as of and for the year ended June 30, 1998, we developed the attached items which we believe merit your attention.

The comments and suggestions outlined on the following page are being presented for your consideration as ways in which operating procedures may be improved. We will be happy to discuss in greater detail the items presented. If you have any questions concerning these comments and suggestions, or if we can be of further assistance, please contact us at your convenience.

We wish to express our appreciation for your cooperation during our audit.

Very truly yours,

*Broussard, Poché, Lewis & Breaux, L.L.P.*  
Broussard, Poché, Lewis & Breaux, L.L.P.

*George J. Haggerty*  
Partner

### **General Fixed Asset Inventory**

#### **Finding:**

During our audit of the Iberia Parish Sheriff for the fiscal year ended June 30, 1998, we noted where certain assets purchased during the fiscal year were not added to the General Fixed Asset Account Group. Similarly, assets were disposed of in the fiscal period under audit that should have been removed in a previous fiscal year.

#### **Recommendation:**

The Sheriff should implement procedures to ensure that all equipment purchases and dispositions are recorded in the proper period.

### **Accrued Compensated Absence Payable**

#### **Finding:**

During our audit, we randomly tested six employees to test accrued annual leave and compensatory time calculations. We noted one instance where annual leave was overaccrued at June 30, 1998. We also noted two instances where compensatory time was underaccrued. Additionally, by examination of the schedules, it was noted where employees are taken off annual leave before it is earned and compensatory time even though they have none remaining.

#### **Recommendation:**

The Sheriff should establish procedures to ensure that employees are credited with the correct amount of hours for annual leave and compensatory time. Also, employees should not be allowed to take off time they do not have.

### **Inmate Trust Fund-Cash Account**

#### **Finding:**

The balance in the Inmate Trust Fund differs from the amount reported on the Inmate Trust Fund Open-End Balance by Name Report as of June 30, 1998.

#### **Recommendation:**

The Sheriff should implement procedures whereby the Open-End Balance Report would be reconciled monthly to the balance in the Inmate Trust Fund.