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**LAFAYETTE PARISH SHERIFF**

Lafayette, Louisiana

Financial Report

Year Ended June 30, 1999

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

Release Date 6/10/5 2000

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Donald J. Breaux  
Lafayette Parish Sheriff  
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the Lafayette Parish Sheriff, as of and for the year then ended June 30, 1999. These general purpose financial statements are the responsibility of the Lafayette 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 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 amounts 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Lafayette Parish Sheriff, as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund type 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 year 2000 supplementary information presented on page 24 is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Lafayette Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will become year 2000 compliant.

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The supplemental information (pages 23-52) is presented for purposes of additional analysis. Such information, except for that portion marked "unaudited" on which we express no opinion, 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 general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 3, 1999 on our consideration of the 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.

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

Lafayette, Louisiana  
December 3, 1999

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1999

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Agency Funds	General	Fixed Assets	Long-Term Debt	(Memorandum Only)		
										1999	1998	
Cash	\$ 4,635	\$ -	\$ -	\$ -	\$ -	\$ 129,538	\$ -	\$ -	\$ -	\$ 134,173	\$ 101,843	
Interest-bearing deposits	7,686,954	136,062	36,305	219,963	2,055,615	1,319,672	-	-	-	11,454,571	11,743,826	
Receivables:												
Accrued interest	35,909	-	-	-	-	-	-	-	-	35,909	-	
Due from other funds	65,194	1,743	-	-	-	-	-	-	-	66,937	293,403	
Due from other governmental units	1,089,620	-	-	324,756	-	-	-	-	-	1,414,376	1,475,290	
Other	3,251	21,000	-	-	6,070	200	-	-	-	30,521	19,377	
Buildings, vehicles and equipment	-	-	-	-	-	-	10,135,034	-	-	10,135,034	9,454,429	
Construction in progress	-	-	-	-	-	-	2,151,902	-	-	2,151,902	984,023	
Inventory	1,453	-	-	-	-	-	-	-	-	1,453	209	
Amount available in debt service fund for debt retirement	-	-	-	-	-	-	-	36,305	-	36,305	45,761	
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-	-	939,265	-	939,265	1,232,973	
Total assets and other debits	\$ 8,887,016	\$ 158,805	\$ 36,305	\$ 544,719	\$ 2,061,685	\$ 1,449,410	\$ 12,286,936	\$ 975,570	\$ 26,400,446	\$ 25,351,134		

(continued)

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)  
June 30, 1999

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue		Debt Service	Capital Projects	Internal Service	Agency Funds	General Assets	Fixed Assets	Long-Term Debt	(Memorandum Only)	
		Revenue	Debt Service								1999	1998
<b>LIABILITIES AND FUND EQUITY</b>												
Liabilities:												
Accounts payable	\$ 200,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,010	\$ 370,453
Claims payable	-	-	-	-	466,429	-	-	-	-	-	466,429	277,716
Due to other governmental units	9,949	-	-	-	-	-	-	-	-	-	9,949	22,570
Due to taxing bodies and others	-	-	-	-	-	-	1,325,160	-	-	-	1,325,160	609,125
Due to prisoners	-	-	-	-	-	-	116,172	-	-	-	116,172	86,617
Due to other funds	-	-	-	58,859	-	-	8,078	-	-	-	66,937	293,403
Other accrued liabilities	75,399	-	-	-	-	-	-	-	-	-	75,399	76,809
Deferred revenue	66,667	-	-	-	-	-	-	-	-	-	66,667	-
Long-term debt -												
Bonds payable	-	-	-	-	-	-	-	-	755,000	-	755,000	1,095,000
Compensated absences payable	-	-	-	-	-	-	-	-	220,570	-	220,570	183,734
Total liabilities	<u>352,025</u>	<u>-</u>	<u>-</u>	<u>58,859</u>	<u>-</u>	<u>466,429</u>	<u>1,449,410</u>	<u>-</u>	<u>975,570</u>	<u>-</u>	<u>3,302,293</u>	<u>3,015,427</u>
Fund equity:												
Investment in general fixed assets	-	-	-	-	-	-	-	12,286,936	-	-	12,286,936	10,438,452
Retained earnings -												
Unreserved, undesignated	-	-	-	-	-	1,595,256	-	-	-	-	1,595,256	1,735,587
Fund balance -												
Reserved for capital outlay	-	-	-	485,860	-	-	-	-	-	-	485,860	387,290
Reserved for debt service	-	-	36,305	-	-	-	-	-	-	-	36,305	45,771
Reserved for inventory	1,453	-	-	-	-	-	-	-	-	-	1,453	209
Unreserved, undesignated	8,533,538	158,805	-	-	-	-	-	-	-	-	8,692,343	9,728,398
Total fund balances	<u>8,534,991</u>	<u>158,805</u>	<u>36,305</u>	<u>485,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,215,961</u>	<u>10,161,668</u>
Total fund equity	<u>8,534,991</u>	<u>158,805</u>	<u>36,305</u>	<u>485,860</u>	<u>1,595,256</u>	<u>-</u>	<u>-</u>	<u>12,286,936</u>	<u>-</u>	<u>-</u>	<u>23,098,153</u>	<u>22,335,707</u>
Total liabilities and fund equity	<u>\$8,887,016</u>	<u>\$ 158,805</u>	<u>\$ 36,305</u>	<u>\$ 544,719</u>	<u>\$2,061,685</u>	<u>\$1,449,410</u>	<u>\$12,286,936</u>	<u>\$ 975,570</u>	<u>\$26,400,446</u>	<u>\$25,351,134</u>		

The accompanying notes are an integral part of this statement.



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Governmental Fund Types  
Year Ended June 30, 1999

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	
					1999	1998
Revenues:						
Ad valorem taxes	\$ 9,295,117	\$ -	\$ -	\$ -	\$ 9,295,117	\$ 8,715,047
Intergovernmental revenues -						
Federal grants	138,592	-	-	-	138,592	166,931
State revenue sharing (net)	741,779	-	-	-	741,779	735,116
State supplemental pay	1,135,467	-	-	-	1,135,467	1,117,366
State, city and parish grants	1,439,512	-	-	1,316,507	2,756,019	2,188,625
Fees, charges, and commissions for services -						
Civil and criminal fees	1,311,701	-	-	-	1,311,701	1,284,914
Court attendance	32,100	-	-	-	32,100	25,685
Transporting prisoners	90,296	-	-	-	90,296	83,313
Feeding and keeping prisoners	4,351,206	-	-	-	4,351,206	4,314,076
Sales of commissary goods	-	8,479	-	-	8,479	6,572
Vending machine income	-	11,200	-	-	11,200	9,600
Telephone commission income	-	252,000	-	-	252,000	252,000
Interest income	371,503	12,466	2,679	50,715	437,363	501,366
Miscellaneous	86,687	-	-	-	86,687	52,545
Total revenues	<u>18,993,960</u>	<u>284,145</u>	<u>2,679</u>	<u>1,367,222</u>	<u>20,648,006</u>	<u>19,453,156</u>
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	14,796,277	-	-	-	14,796,277	13,483,298
Operating services	2,029,291	73,234	-	-	2,102,525	1,706,862
Materials and supplies	508,807	-	-	-	508,807	452,707
Other charges	1,493,824	-	-	-	1,493,824	1,239,432
Debt service -						
Principal retirement	-	-	340,000	-	340,000	320,000
Interest and fiscal charges	-	-	67,145	-	67,145	86,407
Capital outlay	-	1,127	-	2,368,652	2,369,779	2,279,210
Total expenditures	<u>18,828,199</u>	<u>74,361</u>	<u>407,145</u>	<u>2,368,652</u>	<u>21,678,357</u>	<u>19,567,916</u>
Excess (deficiency) of revenues over expenditures	<u>165,761</u>	<u>209,784</u>	<u>(404,466)</u>	<u>(1,001,430)</u>	<u>(1,030,351)</u>	<u>(114,760)</u>
Other financing sources (uses):						
Operating transfers in	200,000	-	395,000	1,100,000	1,695,000	1,795,000
Operating transfers out	(1,495,000)	(200,000)	-	-	(1,695,000)	(1,795,000)
Sale of assets	84,644	-	-	-	84,644	64,474
Total other financing sources (uses)	<u>(1,210,356)</u>	<u>(200,000)</u>	<u>395,000</u>	<u>1,100,000</u>	<u>84,644</u>	<u>64,474</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,044,595)</u>	<u>9,784</u>	<u>(9,466)</u>	<u>98,570</u>	<u>(945,707)</u>	<u>(50,286)</u>
Fund balances, beginning	<u>9,579,586</u>	<u>149,021</u>	<u>45,771</u>	<u>387,290</u>	<u>10,161,668</u>	<u>10,211,954</u>
Fund balances, ending	<u>\$ 8,534,991</u>	<u>\$ 158,805</u>	<u>\$ 36,305</u>	<u>\$ 485,860</u>	<u>\$ 9,215,961</u>	<u>\$10,161,668</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - Governmental Fund Types - General Fund and Special Revenue Fund  
Year Ended June 30, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem taxes	\$9,292,000	\$ 9,295,117	\$ 3,117	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	250,000	138,592	(111,408)	-	-	-
State revenue sharing (net)	741,700	741,779	79	-	-	-
State supplemental pay	1,125,000	1,135,467	10,467	-	-	-
State, city and parish grants	1,387,100	1,439,512	52,412	-	-	-
Fees, charges, and commissions for services -						
Civil and criminal fees	1,229,700	1,311,701	82,001	-	-	-
Court attendance	31,000	32,100	1,100	-	-	-
Transporting prisoners	87,000	90,296	3,296	-	-	-
Feeding and keeping prisoners	4,113,200	4,351,206	238,006	-	-	-
Sales of commissary goods	-	-	-	6,000	8,479	2,479
Vending machine income	-	-	-	9,600	11,200	1,600
Telephone commission income	-	-	-	252,000	252,000	-
Interest income	392,000	371,503	(20,497)	10,000	12,466	2,466
Miscellaneous	87,200	86,687	(513)	-	-	-
<b>Total revenues</b>	<u>18,735,900</u>	<u>18,993,960</u>	<u>258,060</u>	<u>277,600</u>	<u>284,145</u>	<u>6,545</u>
<b>Expenditures:</b>						
<b>Current -</b>						
<b>Public safety:</b>						
Personal services and related benefits	14,887,500	14,796,277	91,223	-	-	-
Operating services	2,190,082	2,029,291	160,791	87,500	73,234	14,266
Materials and supplies	524,500	508,807	15,693	-	-	-
Other charges	1,577,500	1,493,824	83,676	-	-	-
Capital outlay	-	-	-	10,000	1,127	8,873
<b>Total expenditures</b>	<u>19,179,582</u>	<u>18,828,199</u>	<u>351,383</u>	<u>97,500</u>	<u>74,361</u>	<u>23,139</u>
<b>Excess (deficiency) of revenues     over expenditures</b>	<u>(443,682)</u>	<u>165,761</u>	<u>609,443</u>	<u>180,100</u>	<u>209,784</u>	<u>(16,594)</u>
<b>Other financing sources (uses):</b>						
Operating transfers in	200,000	200,000	-	-	-	-
Operating transfers out	(1,495,000)	(1,495,000)	-	(200,000)	(200,000)	-
Sale of assets	84,500	84,644	144	-	-	-
<b>Total other financing sources (uses)</b>	<u>(1,210,500)</u>	<u>(1,210,356)</u>	<u>144</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
<b>Excess (deficiency) of revenues     and other sources over     expenditures and other uses</b>	<u>(1,654,182)</u>	<u>(1,044,595)</u>	<u>609,587</u>	<u>(19,900)</u>	<u>9,784</u>	<u>(16,594)</u>
Fund balances, beginning	<u>9,579,586</u>	<u>9,579,586</u>	<u>-</u>	<u>149,021</u>	<u>149,021</u>	<u>-</u>
Fund balances, ending	<u>\$7,925,404</u>	<u>\$ 8,534,991</u>	<u>\$ 609,587</u>	<u>\$ 129,121</u>	<u>\$ 158,805</u>	<u>\$ (16,594)</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Contributions - employer	\$2,003,308	\$1,928,817
Contributions - employees	284,642	252,491
Other	<u>128,715</u>	<u>122,935</u>
Total operating revenues	<u>2,416,665</u>	<u>2,304,243</u>
Operating expenses:		
Administrative fees and insurance premiums	252,294	222,765
Loss fund payments	2,378,707	1,784,065
Other	<u>19,414</u>	<u>18,661</u>
Total operating expenses	<u>2,650,415</u>	<u>2,025,491</u>
Operating income (loss)	(233,750)	278,752
Nonoperating revenues:		
Interest earned	<u>93,419</u>	<u>83,231</u>
Net income (loss)	(140,331)	361,983
Retained earnings, beginning	<u>1,735,587</u>	<u>1,373,604</u>
Retained earnings, ending	<u><u>\$1,595,256</u></u>	<u><u>\$1,735,587</u></u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Statement of Cash Flows  
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating income (loss)	<u>\$ (233,750)</u>	<u>\$ 278,752</u>
Adjustments to reconcile operating income to net cash provided by operating activities -		
Changes in assets and liabilities:		
Decrease in prepaid expenses	-	6,224
Decrease (increase) in due from other	2,449	(8,519)
Increase (decrease) in claims payable	<u>188,713</u>	<u>(14,433)</u>
Total adjustments	<u>191,162</u>	<u>(16,728)</u>
Cash provided (used) by operating activities	(42,588)	262,024
Cash flows from investing activities:		
Interest earned	<u>93,419</u>	<u>83,231</u>
Increase in cash and cash equivalents	50,831	345,255
Cash and cash equivalents, beginning of year	<u>2,004,784</u>	<u>1,659,529</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,055,615</u></u>	<u><u>\$ 2,004,784</u></u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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

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

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

The accounting and reporting policies of the Lafayette Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, "Audits 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 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 government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

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. The funds presented in the financial statements are described as follows:

Governmental Funds -

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. 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.

Special Revenue Funds

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.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for, and the payment of costs related to, the acquisition, construction or renovation of major capital facilities.

Fiduciary Funds -

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation programs, inmate monies, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, plan participants, inmates, deputies, 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.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities provided to other departments or agencies primarily within the Lafayette Parish Sheriff are accounted for in internal service funds.

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 council 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.

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 concerned 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 General Fund and the special revenue 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.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

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.

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. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff. Also, proceeds from long-term loans and the sale of fixed assets are recognized as other financing sources when received.

E. Budget and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
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.

F. Interest-Bearing Deposits

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



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

G. Statement of Cash Flows

For purposes of the statement of cash flows, the Internal Service Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

H. 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.

I. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of costs (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. Vacation and Sick Leave

Full-time employees of the Sheriff's office earn from ten to sixteen hours of annual compensated leave per month depending on total years of service. Annual compensated leave shall be granted in lieu of vacation, sick leave, and family time. Part-time employees hired prior to December 31, 1992, earn five hours of annual compensated leave per month. Part-time employees hired subsequent to December 31, 1992 do not earn annual compensated leave. Prior to July 1, 1994, employees were allowed to carry forward a maximum of 480 hours of annual compensated leave beyond the end of the calendar year. Effective, July 1, 1999, accumulated annual leave must be converted to sick leave and family time in order to be carried forward subsequent to the fiscal year end. However, employees shall not be paid for accrued but unused sick leave and family time upon leaving the employ of the Sheriff's office. At June 30, 1999, the Sheriff has accrued vested leave benefits as required to be reported in accordance with GASB statement No. 16, "Accounting for Compensated Absences".

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.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

L. Post-Employment Health Care and Life Insurance Benefits

(1) The Sheriff has no established policy regarding the payment or cost of providing continuing health care and life insurance benefits for the retired employees. Should an officer become disabled in the line of duty, the Sheriff will waive one-half of the cost of the officer's health insurance. At June 30, 1999, four officers are receiving waivers due to disability incurred in the line of duty. The cost of health insurance paid for these officers during the year ended June 30, 1999 was \$7,734.

(2) During the 1999 regular session of the Louisiana State Legislature, L.R.S. 33:1448(G) was enacted, requiring the Lafayette Parish Sheriff and others to pay certain premium costs of specified group insurance for certain retired employees. Because it is uncertain as to whether this will be implemented retroactively, the effect on the financial statements has not yet been determined.

M. Capitalization of Interest Expense

It is the policy of the Lafayette Parish Sheriff to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets.

N. Fund Equity

1. Reserves

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

2. Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

O. 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.

P. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate 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.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$11,588,744 as follows:

Demand deposits and cash on hand	\$ 134,173
Money market accounts	3,954,571
Time deposits	<u>7,500,000</u>
Total	<u>\$ 11,588,744</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

Bank balances	<u>\$13,787,682</u>
Federal deposit insurance	296,017
Pledged securities (category 3)	<u>13,491,665</u>
Total	<u>\$13,787,682</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the bank, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) Due From Other Governmental Units

A summary of due from other governmental units of \$1,414,376 at June 30, 1999 follows:

	General Fund	Capital Projects Fund	Total
Ad valorem taxes	\$ 54,391	\$ -	\$ 54,391
Intergovernmental revenues -			
Federal grants	35,496	-	35,496
Video poker commissions	31,228	-	31,228
State, city and parish grants	189,949	324,756	514,705
Food service contracts	10,062		10,062
Fees, charges and commissions for services -			
Civil and criminal fee	29,232	-	29,232
Court attendance	5,425	-	5,425
Transporting prisoners	16,868	-	16,868
Feeding and keeping prisoners -			
Parish government	98,317	-	98,317
State government	117,128	-	117,128
Federal government	500,579	-	500,579
Miscellaneous	945	-	945
Total	\$1,089,620	\$ 324,756	\$1,414,376

(4) Interfund Receivables - Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 65,194	\$ -
Inmate Welfare Fund	1,743	-
Capital Projects Fund	-	58,859
Agency Funds:		
Prison Inmate Fund	-	1,743
Sheriff's Fund	-	6,335
Total	\$ 66,937	\$ 66,937

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(5) 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 or November. 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 Lafayette 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, 1999, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 16.79 mills on property with assessed valuations totaling \$559,232,867. The 16.79 mills tax consists of an 8.76 mills tax for the purpose of providing funds for the Lafayette Parish Law Enforcement District approved by voters through the year 2009 and an 8.03 mills tax now authorized by L.R.S 33:9003A.

Total law enforcement taxes levied during 1998 were \$9,389,519. Total ad valorem taxes receivable recorded in the General fund at June 30, 1999 amount to \$54,391.

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Vehicles and Equipment	Buildings	Construction in Progress	Total Fixed Assets
Balance, June 30, 1998	\$6,586,953	\$2,867,476	\$ 984,023	\$ 10,438,452
Additions	1,201,901	-	1,263,028	2,464,929
Reductions	521,296	-	95,149	616,445
Balance, June 30, 1999	<u>\$7,267,558</u>	<u>\$2,867,476</u>	<u>\$2,151,902</u>	<u>\$ 12,286,936</u>

Construction in progress of \$2,151,902 at June 30, 1999 consists of the Acadiana Recovery Center. The estimated cost to complete this project is \$9,756.

(7) Retirement Commitments

All employees are members of one of the following retirement systems:

Federal Social Security System  
Louisiana Sheriffs' Pension and Relief Fund

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Pertinent information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65% contributed by the Sheriff; 7.65% by the employee). The Sheriff's contribution during the year ended June 30, 1999 amounted to \$139,077.

B. Louisiana Sheriffs' Pension and Relief Fund

Plan Description-

The Lafayette Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy-

Plan members are required to contribute 7.0% of their annual covered salary and the Lafayette Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% of annual covered payroll. The contribution requirements of plan members and the Lafayette Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Lafayette Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1999, 1998, and 1997 were \$547,141, \$493,356 and \$535,299, respectively.

(8) Deferred Compensation Plan

The Sheriff has adopted Governmental Accounting Standards Board (GASB) Statement 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. The Sheriff offers a deferred compensation plan to its employees and reported this plan as an agency fund in the Sheriff's financial statements at June 30, 1998. Under GASB-32, the Sheriff will not report the deferred compensation plan for the year ended June 30, 1999, and the June 30, 1998 totals for agency funds assets and liabilities have been reduced by \$1,487,887 and restated.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(9) 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	Collector Fund	Deputy Fund
Balances, June 30, 1998	\$ 32,749	\$ 388,024	\$ 12,266
Additions	4,711,285	52,113,333	30,155
Reductions	4,700,739	51,511,462	28,974
Balances, June 30, 1999	\$ 43,295	\$ 989,895	\$ 13,447
		Bond Fund	Prison Inmate Fund
Balances, June 30, 1998		\$ 177,910	\$ 87,989
Additions		1,824,489	807,867
Reductions		1,717,541	777,941
Balances, June 30, 1999		\$ 284,858	\$ 117,915

(10) Changes in General Long-Term Obligations

The following is a summary of the long-term obligations transactions of the Lafayette Parish Sheriff for the year ended June 30, 1999.

	Certificates of Indebtedness	Compensated Absences	Total
Long-term obligations payable at June 30, 1998	\$ 1,095,000	\$ 183,734	\$1,278,734
Additions	-	36,836	36,836
Deductions	340,000	-	340,000
Long-term obligations payable at June 30, 1999	\$ 755,000	\$ 220,570	\$ 975,570

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

Bonds payable at June 30, 1999 is comprised of the following individual issue:

\$3,000,000 Certificates of Indebtedness dated March 1, 1991;  
due in annual installments of \$365,000 to \$390,000 through March 1, 2001;  
interest at 6.10 to 6.20 percent, secured by an irrevocable pledge and  
dedication of funds derived from a parishwide special tax of 8.76 mills \$ 755,000

The annual requirements to amortize all bonds outstanding as of June 30, 1999, including interest payments of \$47,403, are as follows:

<u>Year Ending June 30,</u>	<u>Certificates of Indebtedness</u>
2000	\$ 400,313
2001	<u>402,090</u>
Total	<u>\$ 802,403</u>

(11) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1999, include \$945,739 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 (see note 9).

(12) Litigation and Claims

At June 30, 1999, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff's legal counsel has reviewed the Sheriff's claims and lawsuits, which are primarily personal injury claims, in order to evaluate the likelihood of an unfavorable outcome to the Sheriff and to arrive at an estimate, if any, of the amount or range of potential loss to the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," or "remote," as defined by the Governmental Accounting Standards Board. The amount of claims and lawsuits which have been classified as "reasonably possible" individually range from \$15,000 to \$330,000.

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

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



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(14) Risk Management - Group Self-Insurance Hospitalization

During fiscal year ending June 30, 1993, the Sheriff established a Group Self-Insurance Fund (an internal service fund) to account for and finance the uninsured risk of loss for commercial group health insurance. The plan year ended on March 31, 1999 and is being administered by Employee Benefit Services, Inc. On April 1, 1999, the plan year was changed to June 30. The fund provided coverage for specific claims for up to a maximum of \$100,000 for each employee or employee dependent and aggregate claims up to a maximum of \$2,099,282 and \$1,783,236 for the plan years ended June 30, 1999 and March 31, 1998, respectively. The Sheriff purchased commercial insurance for claims in excess of coverage provided by the Fund.

Payments made by the General Fund to the Group Self-Insurance Fund are based on amounts needed to pay prior and current year claims. The Claims liability of \$466,429 reported in the fund at June 30, 1999 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the loss can be reasonably estimated. Changes in the Fund's claims liability amount in fiscal years 1999 and 1998 were:

<u>Year Ended</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current-Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year End</u>
June 30, 1998	\$ 292,149	\$ 1,798,489	\$1,812,922	\$ 277,716
June 30, 1999	\$ 277,716	\$ 2,567,420	\$2,378,707	\$ 466,429

(15) Joint Venture

The Sheriff is a participant with the City of Lafayette, the University of Louisiana at Lafayette and the District Attorney of the Fifteenth Judicial District in a joint venture to perform investigations and analytical studies of controlled substances and when necessary under lawful rules, take into custody all persons accused of committing criminal violations with the emphasis on controlled substances. The Lafayette Metro Narcotics Agency (Agency) was formed under a joint powers agreement entered into by the four government units listed above on November 17, 1988. The Agency is governed by an eight member board composed of three appointees from the Sheriff, three appointees from the City of Lafayette and one appointee from the University of Louisiana at Lafayette and the Fifteenth Judicial District Attorney, respectively. The Sheriff and the City of Lafayette have agreed to appropriate \$80,000 and \$50,000, respectively, on an annual basis to supplement the Agency's operating revenues. The Sheriff does not hold an equity interest in the Agency at June 30, 1999. For the year ended December 31, 1998, the Agency reported a deficiency of revenues over expenditures in its General Fund of \$16,425 and an ending fund balance of \$189,002. Complete financial statements for the Agency can be obtained from the Lafayette Parish Sheriff's Department at 316 West Main Street, Lafayette, Louisiana.

**SUPPLEMENTAL INFORMATION**

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Impact of Year 2000 on Computer Programs

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 "00" as the year 1900 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.

The Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting Sheriff operations and have identified such systems as being financial reporting, payroll, traffic patrol, and jail operations.

Both the financial reporting and payroll have been assessed. The Sheriff has assessed and remediated the situation by purchasing a new mainframe computer, replacing other noncompliant hardware, and updating software applications currently utilized to year 2000 software applications. Testing and validation should be completed before December 31, 1999, and the mainframe and software vendors have assured year 2000 compatibility.

The cost of the new mainframe will not be remitted to the vendor, as per the bid specifications, until certification that all hardware, software, and operating system included in the applicable bid will not produce errors processing, storing or displaying date data prior to, during or after January 1, 2000. The cost of the new mainframe will be approximately \$154,000, and will be partially reimbursed by a \$131,407 Law Enforcement block grant from the Department of Justice.

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 the year 2000 and thereafter. Management cannot assure that the Sheriff is or will be Year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that the parties with whom the Sheriff does business will be year 2000 ready. The Sheriff is utilizing external resources to identify and test the systems for Year 2000 compliance.

**SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUP**

## GENERAL FUND

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

	1999	1998
<b>ASSETS</b>		
Current assets:		
Cash	\$ 4,635	\$ 1,888
Interest-bearing deposits	7,686,954	8,718,062
Receivables -		
Accrued interest	35,909	-
Due from other governmental units	1,089,620	1,026,400
Other	3,251	10,828
Due from other funds	65,194	292,031
Inventory	1,453	209
Total assets	\$8,887,016	\$10,049,418
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 200,010	\$ 370,453
Due to other governmental units	9,949	22,570
Other accrued liabilities	75,399	76,809
Deferred Revenue	66,667	-
Total liabilities	352,025	469,832
Fund balance:		
Reserved for inventory	1,453	209
Unreserved, undesignated	8,533,538	9,579,377
Total fund equity	8,534,991	9,579,586
Total liabilities and fund equity	\$8,887,016	\$10,049,418

LAFAYETTE PARISH SHERIFF  
Lafayette Louisiana  
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Ad valorem taxes	\$9,292,000	\$ 9,295,117	\$ 3,117	\$8,715,047
Intergovernmental revenues -				
Federal grants	250,000	138,592	(111,408)	166,931
State revenue sharing (net)	741,700	741,779	79	735,116
State supplemental pay	1,125,000	1,135,467	10,467	1,117,366
State, city and parish grants	1,387,100	1,439,512	52,412	1,300,633
Fees charges and commissions for services -				
Civil and criminal fees	1,229,700	1,311,701	82,001	1,284,914
Court attendance	31,000	32,100	1,100	25,685
Transporting prisoners	87,000	90,296	3,296	83,313
Feeding and keeping prisoners	4,113,200	4,351,206	238,006	4,314,076
Interest income	392,000	371,503	(20,497)	445,873
Miscellaneous	87,200	86,687	(513)	52,545
Total revenues	<u>18,735,900</u>	<u>18,993,960</u>	<u>258,060</u>	<u>18,241,499</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	14,887,500	14,796,277	91,223	13,483,298
Operating services	2,190,082	2,029,291	160,791	1,629,942
Materials and supplies	524,500	508,807	15,693	452,707
Other charges	1,577,500	1,493,824	83,676	1,239,432
Total expenditures	<u>19,179,582</u>	<u>18,828,199</u>	<u>351,383</u>	<u>16,805,379</u>
Excess of revenues over expenditures	<u>(443,682)</u>	<u>165,761</u>	<u>609,443</u>	<u>1,436,120</u>
Other financing sources (uses):				
Operating transfers in	200,000	200,000	-	150,000
Operating transfers out	(1,495,000)	(1,495,000)	-	(1,645,000)
Sale of assets	84,500	84,644	144	64,474
Total other financing uses	<u>(1,210,500)</u>	<u>(1,210,356)</u>	<u>144</u>	<u>(1,430,526)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,654,182)</u>	<u>(1,044,595)</u>	<u>609,587</u>	<u>5,594</u>
Fund balances, beginning	<u>9,579,586</u>	<u>9,579,586</u>	<u>-</u>	<u>9,573,992</u>
Fund balances, ending	<u>\$7,925,404</u>	<u>\$ 8,534,991</u>	<u>\$ 609,587</u>	<u>\$9,579,586</u>

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Deputies salaries	11,925,000	11,886,852	38,148	10,708,665
Pension and payroll taxes	870,000	823,617	46,383	763,316
Sheriff's expense allowance	7,500	7,500	-	7,500
Hospitalization insurance	<u>2,010,000</u>	<u>2,003,308</u>	<u>6,692</u>	<u>1,928,817</u>
Total personal services and related benefits	<u>14,887,500</u>	<u>14,796,277</u>	<u>91,223</u>	<u>13,483,298</u>
Operating services:				
Auto insurance	205,000	194,245	10,755	182,727
Other liability insurance	460,000	409,203	50,797	383,756
Leases	93,582	92,966	616	48,782
Telephone and utilities	200,000	187,986	12,014	182,357
Fuel and oil	188,000	178,562	9,438	190,413
Computer maintenance	105,000	77,121	27,879	88,119
Maintenance and repairs	313,500	279,956	33,544	353,191
Legal fees and professional fees	75,000	63,699	11,301	58,513
Claims paid	400,000	395,000	5,000	-
Office expense	85,000	85,987	(987)	82,808
Tax notices	<u>65,000</u>	<u>64,566</u>	<u>434</u>	<u>59,276</u>
Total operating services	<u>2,190,082</u>	<u>2,029,291</u>	<u>160,791</u>	<u>1,629,942</u>
Materials and supplies:				
Uniforms	180,500	179,382	1,118	103,598
Office supplies	22,000	20,705	1,295	20,009
Small equipment and supplies	272,000	265,637	6,363	291,925
Publications	15,000	15,250	(250)	11,802
Deputy Supplies	<u>35,000</u>	<u>27,833</u>	<u>7,167</u>	<u>25,373</u>
Total materials and supplies	<u>524,500</u>	<u>508,807</u>	<u>15,693</u>	<u>452,707</u>
Other charges:				
Prisoner feeding and maintenance	999,500	952,900	46,600	942,824
Extraditions	2,500	739	1,761	6,139
Criminal investigation expense	112,500	104,665	7,835	113,065
Training	180,000	166,756	13,244	113,591
Travel and conventions	3,000	2,470	530	520
Dues	15,000	14,243	757	13,908
Juvenile programs	50,000	37,563	12,437	28,119
Appropriation to parish government -				
Vital Services Center	200,000	200,000	-	-
Court delay reduction project	<u>15,000</u>	<u>14,488</u>	<u>512</u>	<u>21,266</u>
Total other charges	<u>1,577,500</u>	<u>1,493,824</u>	<u>83,676</u>	<u>1,239,432</u>
Total expenditures	<u>\$19,179,582</u>	<u>\$18,828,199</u>	<u>\$ 351,383</u>	<u>\$16,805,379</u>



## **SPECIAL REVENUE FUND**

### **Inmate Welfare Fund**

The monies in this account are generated primarily from the pay telephones located in the inmate's housing area and from sales of commissary goods. These funds are used to pay salaries to inmate kitchen crews and trustees, to purchase recreation equipment to be used by inmates and to provide miscellaneous benefits for the indigent inmates.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Special Revenue Fund  
Inmate Welfare Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

	1999	1998
<b>ASSETS</b>		
Interest-bearing deposits	\$ 136,062	\$ 147,639
Receivables:		
Due from other funds	1,743	1,372
Other	21,000	10
Total assets	\$ 158,805	\$ 149,021
<b>LIABILITIES AND FUND EQUITY</b>		
Fund balance:		
Unreserved, undesignated	\$ 158,805	\$ 149,021

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Special Revenue Fund  
Inmate Welfare Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual  
Year Ended June 30, 1999  
With Comparative Actual Totals for Year Ended June 30, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Sales of commissary goods	\$ 6,000	\$ 8,479	\$ 2,479	\$ 6,572
Vending machine income	9,600	11,200	1,600	9,600
Telephone commission income	252,000	252,000	-	252,000
Miscellaneous -				
Interest income	10,000	12,466	2,466	15,814
Total revenues	<u>277,600</u>	<u>284,145</u>	<u>6,545</u>	<u>283,986</u>
<b>Expenditures:</b>				
Current -				
Operating services:				
Purchase of commissary goods	2,500	2,442	58	1,627
Supplies	20,000	11,435	8,565	14,496
Payments to inmate work				
crews and indigent inmates	59,000	46,581	12,419	48,507
Miscellaneous	6,000	12,776	(6,776)	12,290
Total operating services	<u>87,500</u>	<u>73,234</u>	<u>14,266</u>	<u>76,920</u>
Capital outlay	<u>10,000</u>	<u>1,127</u>	<u>8,873</u>	<u>1,291</u>
Total expenditures	<u>97,500</u>	<u>74,361</u>	<u>23,139</u>	<u>78,211</u>
Excess (deficiency) of revenues over expenditures	180,100	209,784	29,684	205,775
<b>Other financing sources (uses):</b>				
Operating transfer out	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>(150,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(19,900)	9,784	29,684	55,775
Fund balances, beginning	<u>149,021</u>	<u>149,021</u>	<u>-</u>	<u>93,246</u>
Fund balances, ending	<u>\$ 129,121</u>	<u>\$ 158,805</u>	<u>\$ 29,684</u>	<u>\$ 149,021</u>

## DEBT SERVICE FUND

The 1991 Certificates of Indebtedness Fund is used to accumulate monies for the payment of \$3,000,000 of Certificates of Indebtedness, Series 1991, which are serial bonds due in annual installments, plus interest, through maturity in 2001. Debt service is financed by the levy of a specific ad valorem tax collected in the General Fund and transferred to the Debt Service Fund.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Debt Service Fund  
1991 Certificates of Indebtedness Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

	1999	1998
<b>ASSETS</b>		
Interest-bearing deposits	\$ 36,305	\$ 45,761
Due from others	-	10
Total assets	\$ 36,305	\$ 45,771
<b>FUND EQUITY</b>		
Fund balance:		
Reserved for debt service	\$ 36,305	\$ 45,771

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Debt Service Fund  
1991 Certificates of Indebtedness Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances  
Years Ended June 30, 1999 and 1998

	1999	1998
Revenues:		
Interest	\$ 2,679	\$ 3,209
Expenditures:		
Principal paid	340,000	320,000
Interest and fiscal charges	67,145	86,407
Total expenditures	407,145	406,407
Deficiency of revenues over expenditures	(404,466)	(403,198)
Other financing sources:		
Operating transfers in	395,000	395,000
Deficiency of revenues and other sources over expenditures	(9,466)	(8,198)
Fund balances, beginning	45,771	53,969
Fund balances, ending	\$ 36,305	\$ 45,771

## CAPITAL PROJECTS FUND

To account for the financing of acquiring, constructing, and improving a detention facility and acquiring the necessary site and furnishings thereof, and other capital needs. Financing was provided by 1991 certificates of indebtedness bond proceeds and federal and state grants.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Capital Projects Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Interest-bearing deposits	\$ 219,963	\$ 228,597
Due from other governmental units	324,756	448,890
Other receivables	<u>-</u>	<u>10</u>
Total assets	<u>\$ 544,719</u>	<u>\$ 677,497</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Due to other funds	\$ 58,859	\$ 290,207
Fund balance:		
Reserved for capital outlay	<u>485,860</u>	<u>387,290</u>
Total liabilities and fund balance	<u>\$ 544,719</u>	<u>\$ 677,497</u>



LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Capital Projects Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances  
Years Ended June 30, 1999 and 1998

	1999	1998
Revenues:		
State grants	\$1,316,507	\$ 887,992
Interest earned	50,715	36,470
Total revenues	1,367,222	924,462
Expenditures:		
Capital outlay -		
Automobiles	671,592	1,002,110
Aircraft	2,661	15,172
Technical equipment	15,183	17,797
Computer equipment	43,616	71,806
Office and other equipment	222,088	196,260
Rehabilitation center	1,316,507	887,992
Buildings	97,005	86,782
Total expenditures	2,368,652	2,277,919
Deficiency of revenues over expenditures	(1,001,430)	(1,353,457)
Other financing sources:		
Operating transfers in	1,100,000	1,250,000
Deficiency of revenues and other sources over expenditures	98,570	(103,457)
Fund balances, beginning	387,290	490,747
Fund balances, ending	\$ 485,860	\$ 387,290

## INTERNAL SERVICE FUND

### Group Self-Insurance Fund

To account for monies accumulated to provide group insurance coverage to employees of the Lafayette Parish Sheriff. Employer and employee contributions are used to purchase insurance, pay claims and pay the insurance company for administration of the program.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

	1999	1998
<b>ASSETS</b>		
Current assets:		
Interest-bearing deposits	\$2,055,615	\$2,004,784
Other receivables	6,070	8,519
Total Assets	\$2,061,685	\$2,013,303
<b>LIABILITIES AND FUND EQUITY</b>		
Current liabilities:		
Claims payable	\$ 466,429	\$ 277,716
Fund equity:		
Retained earnings - Unreserved	1,595,256	1,735,587
Total liabilities and fund equity	\$2,061,685	\$2,013,303

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Operating revenues:		
Contributions - employer	\$2,003,308	\$1,928,817
Contributions - employees	284,642	252,491
Other	<u>128,715</u>	<u>122,935</u>
Total operating revenues	<u>2,416,665</u>	<u>2,304,243</u>
Operating expenses:		
Administrative fees and insurance premiums	252,294	222,765
Loss fund payments	2,378,707	1,784,065
Other	<u>19,414</u>	<u>18,661</u>
Total operating expenses	<u>2,650,415</u>	<u>2,025,491</u>
Operating income (loss)	(233,750)	278,752
Nonoperating revenues:		
Interest earned	<u>93,419</u>	<u>83,231</u>
Net income (loss)	(140,331)	361,983
Retained earnings, beginning	<u>1,735,587</u>	<u>1,373,604</u>
Retained earnings, ending	<u><u>\$1,595,256</u></u>	<u><u>\$1,735,587</u></u>

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Internal Service Fund  
Group Self-Insurance Fund

Comparative Statement of Cash Flows  
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities:		
Operating income (loss)	\$ (233,750)	\$ 278,752
Adjustments to reconcile operating income to net cash provided by operating activities -		
Changes in assets and liabilities:		
Decrease in prepaid expenses	-	6,224
Decrease (increase) in due from other	2,449	(8,519)
Increase (decrease) in claims payable	188,713	(14,433)
Total adjustments	<u>191,162</u>	<u>(16,728)</u>
Cash provided (used) by operating activities	(42,588)	262,024
Cash flows from investing activities:		
Interest earned	<u>93,419</u>	<u>83,231</u>
Increase in cash and cash equivalents	50,831	345,255
Cash and cash equivalents, beginning of year	<u>2,004,784</u>	<u>1,659,529</u>
Cash and cash equivalents, end of year	<u>\$2,055,615</u>	<u>\$2,004,784</u>

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

### **Deputy Fund**

To account for the receipt and subsequent disbursement of commissions received from vending machine sales, fees received for a benefit golf tournament and other deputy activities.

### **Bond Fund**

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

### **Prison Inmate Fund**

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

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Balance Sheet

June 30, 1999

With Comparative Totals for June 30, 1998

	Tax				Prison		Totals	
	Sheriff's Fund	Collector Fund	Deputy Fund	Bond Fund	Inmate Fund	1999	1998	
<b>ASSETS</b>								
Cash	\$ 2,209	\$ -	\$ 9,414	\$ -	\$ 117,915	\$ 129,538	\$ 99,955	
Interest-bearing deposits	40,886	989,895	4,033	284,858	-	1,319,672	598,983	
Other	200	-	-	-	-	200	-	
<b>Total assets</b>	<u>\$ 43,295</u>	<u>\$ 989,895</u>	<u>\$ 13,447</u>	<u>\$ 284,858</u>	<u>\$ 117,915</u>	<u>\$ 1,449,410</u>	<u>\$ 698,938</u>	
<b>LIABILITIES</b>								
Due to taxing bodies and others	\$ 36,960	\$ 989,895	\$ 13,447	\$ 284,858	\$ -	\$ 1,325,160	\$ 609,125	
Due to prisoners	-	-	-	-	116,172	116,172	86,617	
Due to other funds	6,335	-	-	-	1,743	8,078	3,196	
<b>Total liabilities</b>	<u>\$ 43,295</u>	<u>\$ 989,895</u>	<u>\$ 13,447</u>	<u>\$ 284,858</u>	<u>\$ 117,915</u>	<u>\$ 1,449,410</u>	<u>\$ 698,938</u>	

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana  
Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities  
Year Ended June 30, 1999  
With Comparative Totals for Year Ended June 30, 1998

	Sheriff's Fund	Tax Collector Fund	Deputy Fund
Balances, beginning of year	<u>\$ 32,749</u>	<u>\$ 388,024</u>	<u>\$ 12,266</u>
Additions:			
Deposits -			
Sheriff's sales, suits, and seizures	4,711,285	-	-
Bonds and fines	-	-	-
Inmates	-	-	-
Taxes, fees, etc., paid to tax collector	-	51,961,618	1,848
Interest on investments	-	151,715	279
Vending machine commissions	-	-	2,669
Golf tournament fees	-	-	19,072
Donations	-	-	6,287
Total additions	<u>4,711,285</u>	<u>52,113,333</u>	<u>30,155</u>
Total	<u>4,744,034</u>	<u>52,501,357</u>	<u>42,421</u>
Reductions:			
Taxes, fees, etc., distributed to taxing bodies and others	34,655	51,511,462	-
Deposits settled to -			
Sheriff's General Fund and Clerk of Court	2,994,525	-	-
Parish government	-	-	-
District attorney expense fund	-	-	-
Judicial expense fund	-	-	-
Indigent defender board	-	-	-
Coroner	-	-	-
Louisiana State Treasury	-	-	-
Louisiana State Police	-	-	-
Louisiana Rehabilitation Services	-	-	-
Appraisers	24,553	-	-
Wrecker and storage	39,969	-	-
Official publications	57,815	-	-
Louisiana Commission on Law Enforcement	-	-	-
Crime laboratory	-	-	-
Inmates	-	-	-
Other reductions -			
Garnishment payments	548,675	-	-
Mortgage payments	953,460	-	-
Transfer to other agencies	-	-	-
Refunds	-	-	-
Other reductions	47,087	-	28,974
Total reductions	<u>4,700,739</u>	<u>51,511,462</u>	<u>28,974</u>
Balances, end of year	<u>\$ 43,295</u>	<u>\$ 989,895</u>	<u>\$ 13,447</u>



Bond Fund	Prison Inmate Fund	Totals	
		1999	1998
<u>\$ 177,910</u>	<u>\$ 87,989</u>	<u>\$ 698,938</u>	<u>\$2,171,022</u>
-	-	4,711,285	3,349,280
1,806,867	-	1,806,867	1,271,204
-	807,867	807,867	730,698
-	-	51,963,466	48,709,426
17,622	-	169,616	220,553
-	-	2,669	5,867
-	-	19,072	25,722
-	-	6,287	6,240
<u>1,824,489</u>	<u>807,867</u>	<u>59,487,129</u>	<u>54,318,990</u>
<u>2,002,399</u>	<u>895,856</u>	<u>60,186,067</u>	<u>56,490,012</u>
-	-	51,546,117	49,198,342
187,696	-	3,182,221	1,269,065
462,416	-	462,416	435,493
112,930	-	112,930	108,970
22,985	-	22,985	23,920
181,284	-	181,284	159,678
22,955	-	22,955	23,840
9,174	-	9,174	9,517
12,675	-	12,675	13,800
11,620	-	11,620	14,150
-	-	24,553	19,657
-	-	39,969	44,786
-	-	57,815	74,082
39,684	-	39,684	35,793
59,310	-	59,310	65,790
-	777,941	777,941	714,439
-	-	548,675	535,414
-	-	953,460	1,336,233
122,730	-	122,730	87,151
470,890	-	470,890	91,218
1,192	-	77,253	262,011
<u>1,717,541</u>	<u>777,941</u>	<u>58,736,657</u>	<u>54,523,349</u>
<u>\$ 284,858</u>	<u>\$117,915</u>	<u>\$1,449,410</u>	<u>\$1,966,663</u>

## GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for compensated absences payable and unmatured principal amounts on general long-term debt expected to be financed from General Fund revenues. Payment of maturing bonds, including interest, are accounted for in the debt service fund.

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Comparative Statement of General Long-Term Debt  
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM OBLIGATIONS		
Amount available in debt service funds for debt retirement	\$ 36,305	\$ 45,761
Amount to be provided for retirement of general long-term obligations	<u>939,265</u>	<u>1,232,973</u>
Total available and to be provided	<u>\$ 975,570</u>	<u>\$ 1,278,734</u>
GENERAL LONG-TERM DEBT PAYABLE		
Bonds payable	\$ 755,000	\$ 1,095,000
Compensated absences payable	<u>220,570</u>	<u>183,734</u>
	<u>\$ 975,570</u>	<u>\$ 1,278,734</u>

**COMPLIANCE AND INTERNAL CONTROL**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

The Honorable Donald J. Breaux  
Lafayette Parish Sheriff  
Lafayette, Louisiana

We have audited the general purpose financial statements of the Lafayette Parish Sheriff for the year ended June 30, 1999, and have issued our report thereon dated December 3, 1999. 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 Lafayette 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 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 Lafayette Parish Sheriff's internal control over financial reporting in order to determine our 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 Lafayette Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying summary schedule of prior and current audit findings and management's corrective action plan as item 99-1.

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

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

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

Lafayette, Louisiana  
December 3, 1999

LAFAYETTE PARISH SHERIFF  
Lafayette, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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CURRENT YEAR (6/30/99) --

Compliance:

There were no compliance findings at June 30, 1999 or 1998.

Internal Control

99-1	Unknown	The Sheriff did not have adequate segregation of functions within the accounting system.	none	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Danny Hefner	N/A
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Management Letter

There was no management letter at June 30, 1999 or 1998.

PRIOR YEAR (6/30/98) --

(Same as 99-1.)