

IBERVILLE PARISH SHERIFF
PLAQUEMINE, LOUISIANA
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IBERVILLE PARISH SHERIFF
Plaquemine, 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 OCT 20 1999

TABLE OF CONTENTS

	Page
Independent Auditors' Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Combined statement of revenues, expenditures, and changes in fund balances - Governmental Fund Types - General Fund and Special Revenue Fund - budget (GAAP basis) and actual	6
Notes to financial statements	7-17
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	21
Statement of expenditures compared to budget (GAAP basis)	22
Special Revenue Fund:	
L.E.A.D. Task Force -	
Comparative balance sheet	24
Comparative statement of revenues, expenditures, and changes in fund balance	25
Debt Service Fund:	
1994 Certificates of Indebtedness -	
Comparative balance sheet	27
Comparative statement of revenues, expenditures and changes in fund balance	28
Fiduciary Fund Type - Agency Funds:	
Combining balance sheet	30
Combining statement of changes in assets and liabilities	31
General Long-term Debt Account Group:	
Comparative statement of general long-term debt	33
INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	35-36
Summary schedule of current and prior year audit findings and corrective action plan	37
Impact of year 2000 on computer programs (unaudited)	38

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INDEPENDENT AUDITORS' REPORT

The Honorable Freddie H. Pitre, Sr.
Iberville Parish Sheriff
Plaquemine, Louisiana

We have audited the accompanying general purpose financial statements of the Iberville Parish Sheriff, as of June 30, 1999, and for the year then ended. These general purpose financial statements are the responsibility of the Iberville Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Iberville Parish Sheriff, as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 24, 1999 on our consideration of the Iberville Parish Sheriff's internal control structure and its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" on pages 21-37 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Iberville Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all respects in relation to the general purpose financial statements taken as a whole. The year 2000 supplemental information on page 38 is not a required part of the general purpose

financial statements, but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the supplemental information; however, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Iberville Parish Sheriff is or will become year 2000 compliant, that the Iberville Parish 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.

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

Lafayette, Louisiana
August 24, 1999

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

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

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

	Governmental Fund Types			Fiduciary Fund Type Agency Funds	Account Groups			Totals		
	General Fund	Special Revenue			Debt Service	General		Long-Term Debt	(Memorandum Only)	
						Fixed Assets			1999	1998
ASSETS AND OTHER DEBITS										
Cash	\$ -	\$20,134	\$27,300	\$114,623	\$ -	\$ -	\$ -	\$ 162,057	\$ 95,224	
Interest-bearing deposits	2,110,716	20,667	-	334,118	-	-	-	2,465,501	2,052,913	
Receivables:										
Due from other governmental units	122,724	25,112	-	-	-	-	-	147,836	142,516	
Due from other funds	15,683	-	-	-	-	-	-	15,683	14,214	
Office furniture and equipment	-	-	-	-	1,690,875	-	-	1,690,875	1,733,609	
Vehicles	-	-	-	-	1,685,590	-	-	1,685,590	1,707,394	
Amount available in debt service fund for retirement of general long-term obligation	-	-	-	-	-	-	27,300	27,300	31,800	
Amount to be provided for retirement of general long-term obligation	-	-	-	-	-	-	882,700	882,700	1,028,200	
Total assets and other debits	\$2,249,123	\$65,913	\$27,300	\$448,741	\$3,376,465	\$910,000	\$7,077,542	\$6,805,870		
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable	\$ 35,873	\$18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,873	\$ 48,235	
Other accrued liabilities	71,635	-	-	-	-	-	-	71,635	36,279	
Due to taxing bodies, prisoners and others	-	-	-	448,741	-	-	-	448,741	261,865	
Due to other funds	-	15,683	-	-	-	-	-	15,683	14,214	
Certificates of indebtedness payable	-	-	-	-	-	910,000	-	910,000	1,060,000	
Total liabilities	107,508	33,683	-	448,741	-	910,000	1,499,932	1,420,593		
Fund equity:										
Investment in general fixed assets	-	-	-	-	3,376,465	-	-	\$3,376,465	3,441,003	
Reserved for debt service	-	-	27,300	-	-	-	-	27,300	31,800	
Fund balances - unreserved, undesignated	2,141,615	32,230	-	-	-	-	-	2,173,845	1,912,474	
Total fund equity	2,141,615	32,230	27,300	-	3,376,465	-	-	5,577,610	5,385,277	
Total liabilities and fund equity	\$2,249,123	\$65,913	\$27,300	\$448,741	\$3,376,465	\$910,000	\$7,077,542	\$6,805,870		

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF
Plaquemine, 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	Totals (Memorandum Only)	
				1999	1998
Revenues:					
Ad valorem taxes	\$4,994,663	\$ -	\$ -	\$4,994,663	\$5,015,755
Intergovernmental revenues -					
Federal grants	170,657	52,222	-	222,879	131,393
State revenue sharing (net)	88,636	-	-	88,636	88,912
State supplemental pay	304,500	-	-	304,500	296,853
State grants	2,500	-	-	2,500	5,271
Local government	405,162	-	-	405,162	219,448
Fees, charges, and commissions for services -					
Commissions on state revenue sharing	132,139	-	-	132,139	127,898
Commissions on fines, bonds, sales and seizures	121,942	4,779	-	126,721	342,882
Civil and criminal fees	122,383	-	-	122,383	144,472
Court attendance	13,725	-	-	13,725	15,517
Transporting prisoners	13,352	-	-	13,352	5,111
Feeding and keeping prisoners	207,623	-	-	207,623	190,597
Interest income	33,835	487	-	34,322	40,117
Miscellaneous -					
Video Poker	53,115	-	-	53,115	28,889
Other	53,396	5,212	-	58,608	94,104
Total revenues	<u>6,717,628</u>	<u>62,700</u>	<u>-</u>	<u>6,780,328</u>	<u>6,747,219</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	3,645,627	33,600	-	3,679,227	3,574,673
Operating services	703,319	-	-	703,319	786,158
Operations and maintenance	1,670,974	2,766	-	1,673,740	1,696,526
Travel and other charges	51,399	-	-	51,399	51,331
Debt service -					
Principal retirement	-	-	150,000	150,000	145,000
Interest	-	-	63,600	63,600	72,300
Capital outlay	196,838	5,334	-	202,172	359,453
Total expenditures	<u>6,268,157</u>	<u>41,700</u>	<u>213,600</u>	<u>6,523,457</u>	<u>6,685,441</u>
Excess (deficiency) of revenues over expenditures	<u>449,471</u>	<u>21,000</u>	<u>(213,600)</u>	<u>256,871</u>	<u>61,778</u>
Other financing sources (uses):					
Operating transfers in	24,765	-	209,100	233,865	377,322
Operating transfers out	(209,100)	(24,765)	-	(233,865)	(377,322)
Total other financing sources (uses)	<u>(184,335)</u>	<u>(24,765)</u>	<u>209,100</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	265,136	(3,765)	(4,500)	256,871	61,778
Fund balances, beginning	<u>1,876,479</u>	<u>35,995</u>	<u>31,800</u>	<u>1,944,274</u>	<u>1,882,496</u>
Fund balances, ending	<u>\$2,141,615</u>	<u>\$ 32,230</u>	<u>\$ 27,300</u>	<u>\$2,201,145</u>	<u>\$1,944,274</u>

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Combined 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)
Revenues:						
Ad valorem taxes	\$5,038,000	\$4,994,663	\$(43,337)	\$ -	\$ -	\$ -
Intergovernmental revenues -						
Federal grants	136,818	170,657	33,839	34,196	52,222	18,026
State revenue sharing (net)	88,635	88,636	1	-	-	-
State supplemental pay	304,000	304,500	500	-	-	-
State grants	-	2,500	2,500	-	-	-
Local government	227,226	405,162	177,936	-	-	-
Fees, charges, and commissions for services -						
Commissions on state revenue sharing	132,139	132,139	-	-	-	-
Commissions on fines, bonds, sales and seizures	113,365	121,942	8,577	-	4,779	4,779
Civil and criminal fees	133,500	122,383	(11,117)	-	-	-
Court attendance	16,500	13,725	(2,775)	-	-	-
Transporting prisoners	14,630	13,352	(1,278)	-	-	-
Feeding and keeping prisoners	234,400	207,623	(26,777)	-	-	-
Interest income	34,000	33,835	(165)	500	487	(13)
Miscellaneous -						
Video Poker	52,000	53,115	1,115	-	-	-
Other	52,823	53,396	573	-	5,212	5,212
Total revenues	<u>6,578,036</u>	<u>6,717,628</u>	<u>139,592</u>	<u>34,696</u>	<u>62,700</u>	<u>28,004</u>
Expenditures:						
Current -						
Public safety:						
Personal services and related benefits	3,613,670	3,645,627	(31,957)	21,579	33,600	(12,021)
Operating services	671,258	703,319	(32,061)	2,500	-	2,500
Operations and maintenance	1,556,609	1,670,974	(114,365)	3,000	2,766	234
Travel and other charges	54,400	51,399	3,001	-	-	-
Capital outlay	192,345	196,838	(4,493)	-	5,334	(5,334)
Total expenditures	<u>6,088,282</u>	<u>6,268,157</u>	<u>(179,875)</u>	<u>27,079</u>	<u>41,700</u>	<u>(14,621)</u>
Excess (deficiency) of revenues over expenditures	<u>489,754</u>	<u>449,471</u>	<u>(40,283)</u>	<u>7,617</u>	<u>21,000</u>	<u>13,383</u>
Other financing sources (uses):						
Operating transfers in	33,688	24,765	(8,923)	-	-	-
Operating transfers out	(213,600)	(209,100)	4,500	-	(24,765)	(24,765)
Total other financing sources (uses)	<u>(179,912)</u>	<u>(184,335)</u>	<u>(4,423)</u>	<u>-</u>	<u>(24,765)</u>	<u>(24,765)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>309,842</u>	<u>265,136</u>	<u>(44,706)</u>	<u>7,617</u>	<u>(3,765)</u>	<u>(11,382)</u>
Fund balances, beginning	<u>1,876,479</u>	<u>1,876,479</u>	<u>-</u>	<u>35,995</u>	<u>35,995</u>	<u>-</u>
Fund balances, ending	<u>\$2,186,321</u>	<u>\$2,141,615</u>	<u>\$(44,706)</u>	<u>\$ 43,612</u>	<u>\$ 32,230</u>	<u>\$(11,382)</u>

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF
Plaquemine, 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 Iberville Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and 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 Iberville Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, 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 police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

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.

B. Fund Accounting

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

Governmental Fund Types

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 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 sources of revenue are an ad valorem tax levied by the law enforcement district, intergovernmental revenues and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and transport of prisoners. General operating expenditures are paid from this fund.

Special Revenue Funds

The special revenue fund is 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.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

Debt Service Funds

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

Fiduciary Fund Type

Agency Funds

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

C. General Fixed Assets and Long-Term Obligations

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

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

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

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

cash basis of accounting, which approximates the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

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

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

Expenditures

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

Other Financing Sources

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

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 for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

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.

G. Vacation and Sick Leave

Employees of the Sheriff's office earn from 12 to 24 days of vacation leave each year, depending on their length of service. Vacation leave must be taken in the year it is earned. Sick leave is not compensable if an employee leaves the service of the Iberville Parish Sheriff. Sick leave may be accrued up to a total of eighteen days per year but it is not cumulative from year to year. Additional sick leave is allowed at the discretion of the Sheriff. At June 30, 1999, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

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

I. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 1999.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

J. Inventory

Inventory of the Sheriff's General Fund consists of commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry. There was no inventory at June 30, 1999 and 1998.

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.

L. Comparative Data

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

M. 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.

N. Fund Equity

Reserves

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

IBERVILLE PARISH SHERIFF
Plaquemine, 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 \$2,627,558 as follows:

Noninterest-bearing deposits	\$ 162,057
Interest-bearing deposits	<u>2,465,501</u>
 Total	 <u><u>\$2,627,558</u></u>

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

Bank balances	<u>\$2,810,107</u>
 Federal deposit insurance	 \$ 243,312
Pledged securities (category 3)	<u>2,566,795</u>
 Total federal insurance and pledged securities	 <u><u>\$2,810,107</u></u>

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 39:1229 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.

(3) Ad Valorem Taxes

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

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

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 22.0 mills on property with net assessed valuations totaling \$233,149,970.

Total law enforcement taxes levied during 1999 were \$5,129,299.

(4) Interfund Receivables - Payables

A summary of Interfund Receivables and Payables at June 30, 1999, consist of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General fund	\$15,683	\$ -
Special Revenue Funds:		
L.E.A.D. Task Force	-	15,683
	\$15,683	\$15,683

(5) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 1999, consist of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Federal grants	\$ 15,465	\$25,112	\$ 40,577
Parish governments	58,441	-	58,441
State of Louisiana	39,925	-	39,925
Other	8,893	-	8,893
	\$122,724	\$25,112	\$147,836

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(6) Changes in General Fixed Assets

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

Balance, June 30, 1998	\$3,441,003
Additions	257,322
Reductions	<u>(321,860)</u>
 Balance, June 30, 1999	 <u>\$3,376,465</u>

(7) Pension Plans

Plan Description. The Iberville Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 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 8.7% of their annual covered salary and the Iberville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0% of annual covered payroll. The contribution requirements of plan members and the Iberville Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Iberville Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1999, 1998, and 1997 were \$157,634, \$152,605, and \$167,511, respectively.

(8) Changes in Agency Fund Balances

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

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Installment Fund</u>	<u>Inmate Deposit Fund</u>
Balances, June 30, 1998	\$ 86,987	\$ 42,541	\$ 128,715	\$ 3,622
Additions	522,996	19,302,396	873,926	90,077
Reductions	<u>(485,932)</u>	<u>(19,225,857)</u>	<u>(803,853)</u>	<u>(86,877)</u>
 Balances, June 30, 1999	 <u>\$ 124,051</u>	 <u>\$ 119,080</u>	 <u>\$ 198,788</u>	 <u>\$ 6,822</u>

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(9) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1999, include \$74,818 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.

(10) Changes in General Long-Term Debt

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

Long-term debt payable at June 30, 1998	\$1,060,000
Additions	-
Reductions	<u>(150,000)</u>
 Long-term debt payable at June 30, 1999	 <u>\$ 910,000</u>

Long-term debt payable at June 30, 1999, is comprised of the following individual issue:

\$1,600,000 certificates of indebtedness dated December 19, 1994; due in annual installments of \$160,000 to \$205,000 through March 1, 2004; interest at 6.0 percent; secured by General Fund ad valorem tax revenues	<u>\$910,000</u>
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The annual requirements to amortize the long-term debt outstanding as of June 30, 1999, including interest payments of \$170,700 are as follows:

<u>Year Ending June 30,</u>	<u>Certificates of Indebtedness</u>
2000	\$ 214,600
2001	215,000
2002	214,800
2003	219,000
2004	<u>217,300</u>
	<u>\$1,080,700</u>

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(11) 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 claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome 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. It is the opinion of the Sheriff, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

(12) Ambulance Service Agreement

The Iberville Parish Sheriff entered into an agreement with Acadian Ambulance Service, Inc., to provide ambulance service to the residents of Iberville Parish. The term was for four years that began July 1, 1992, and ended June 30, 1996. Within the contract, there is an option to renew for successive one-year periods; the contract was renewed for one year through June 30, 1999. The cost of the ambulance service is \$570,000 per year.

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

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

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

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

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

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1999 and 1998

	1999	1998
ASSETS		
Interest-bearing deposits	\$2,110,716	\$1,802,983
Receivables:		
Due from other governmental units	122,724	131,583
Due from Special Revenue Fund	15,683	14,214
Total assets	\$2,249,123	\$1,948,780
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 35,873	\$ 36,022
Other accrued liabilities	71,635	36,279
Total liabilities	107,508	72,301
Fund balance:		
Unreserved, undesignated	2,141,615	1,876,479
Total liabilities and fund balance	\$2,249,123	\$1,948,780

IBERVILLE PARISH SHERIFF
 Plaquemine, 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	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Deputies salaries	3,360,000	3,360,313	(313)	3,234,417
Pension and payroll taxes	182,170	213,814	(31,644)	200,385
Sheriff's expense allowance	6,500	6,500	-	6,500
Total personal services and related benefits	<u>3,613,670</u>	<u>3,645,627</u>	<u>(31,957)</u>	<u>3,506,302</u>
Operating services:				
Hospitalization and life insurance	478,000	477,040	960	497,527
Auto insurance	62,390	72,077	(9,687)	148,123
Other liability insurance	130,868	154,202	(23,334)	140,508
Total operating services	<u>671,258</u>	<u>703,319</u>	<u>(32,061)</u>	<u>786,158</u>
Operations and maintenance:				
Ambulance operators	570,000	570,000	-	570,000
Auto fuel and oil	143,000	142,340	660	152,626
Auto maintenance	175,000	210,154	(35,154)	196,970
Deputy uniforms, supplies, etc.	88,750	124,477	(35,727)	192,174
Office supplies and expenditures	89,088	109,890	(20,802)	95,999
Telephone	97,000	97,111	(111)	99,641
Prisoner feeding and maintenance	250,000	251,962	(1,962)	247,742
Legal fees	24,000	21,961	2,039	22,161
Other professional fees	33,308	57,468	(24,160)	52,768
Criminal investigation expenditures	14,000	16,171	(2,171)	12,067
Employee physical	7,300	6,303	997	9,311
Interest	1,903	1,903	-	3,678
Other	63,260	61,234	2,026	32,465
Total operations and maintenance	<u>1,556,609</u>	<u>1,670,974</u>	<u>(114,365)</u>	<u>1,687,602</u>
Travel and other charges	<u>54,400</u>	<u>51,399</u>	<u>3,001</u>	<u>51,331</u>
Capital outlay:				
Autos	124,660	125,873	(1,213)	238,577
Equipment	21,668	18,703	2,965	76,226
Computer	36,335	41,564	(5,229)	30,716
Office equipment	1,582	2,596	(1,014)	13,934
Building improvements	8,100	8,102	(2)	-
Total capital outlay	<u>192,345</u>	<u>196,838</u>	<u>(4,493)</u>	<u>359,453</u>
Total expenditures	<u>\$6,088,282</u>	<u>\$6,268,157</u>	<u>\$(179,875)</u>	<u>\$6,390,846</u>

SPECIAL REVENUE FUND

L.E.A.D. Task Force -

To account for funds administered by a multi-jurisdictional drug enforcement task force. The task force includes the Iberville Parish Sheriff's office, the Plaquemine Police Department, and the Rosedale Police Department. The Iberville Parish Sheriff's office has accepted responsibility for the project management.

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana
 Special Revenue Fund - L.E.A.D. Task Force

Comparative Balance Sheet
 June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$20,134	\$16,089
Interest-bearing deposits	20,667	35,400
Due from other governmental units	<u>25,112</u>	<u>10,933</u>
 Total assets	 <u>\$65,913</u>	 <u>\$62,422</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$18,000	\$12,213
Due to General Fund	<u>15,683</u>	<u>14,214</u>
Total liabilities	33,683	26,427
Fund balance:		
Unreserved, undesignated	<u>32,230</u>	<u>35,995</u>
 Total liabilities and fund balance	 <u>\$65,913</u>	 <u>\$62,422</u>

Plaquemine, Louisiana
Special Revenue Fund - L.E.A.D. Task Force

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

	<u>1999</u>	<u>1998</u>
Revenues:		
Federal grants	\$ 52,222	\$ 56,833
Local government	-	20,156
Commissions - seizures	4,779	17,162
Interest earned	487	2,270
Miscellaneous	5,212	300
Total revenues	<u>62,700</u>	<u>96,721</u>
Expenditures:		
Current -		
Public safety:		
Personal services and related benefits	33,600	68,371
Operations and maintenance	2,766	8,924
Capital outlay -		
Equipment	5,334	-
Total expenditures	<u>41,700</u>	<u>77,295</u>
Excess of revenues over expenditures	21,000	19,426
Other financing uses:		
Transfer to General Fund	<u>(24,765)</u>	<u>(163,924)</u>
Deficiency of revenues over expenditures and other uses	(3,765)	(144,498)
Fund balance, beginning	<u>35,995</u>	<u>180,493</u>
Fund balance, ending	<u><u>\$ 32,230</u></u>	<u><u>\$ 35,995</u></u>

DEBT SERVICE FUND

1994 Certificates of Indebtedness -

To accumulate monies for payment of the 1994 \$1,600,000 Certificates of Indebtedness. Debt service is financed from General Fund ad valorem taxes.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana
Debt Service Fund
1994 Certificates of Indebtedness

Comparative Balance Sheet
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Cash	<u>\$27,300</u>	<u>\$31,800</u>
Fund balance:		
Reserved for debt service	<u>\$27,300</u>	<u>\$31,800</u>

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana
 Debt Service Fund
 1994 Certificates of Indebtedness

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

	<u>1999</u>	<u>1998</u>
Revenues:		
Miscellaneous	<u>\$ -</u>	<u>\$ 19</u>
Expenditures:		
Interest and fiscal charges -		
Principal paid	150,000	145,000
Interest	<u>63,600</u>	<u>72,300</u>
Total expenditures	<u>213,600</u>	<u>217,300</u>
Deficiency of revenues over expenditures	(213,600)	(217,281)
Other financing source:		
Transfer from General Fund	<u>209,100</u>	<u>212,950</u>
Deficiency of revenues and other source over expenditures	(4,500)	(4,331)
Fund balance, beginning	<u>31,800</u>	<u>36,131</u>
Fund balance, ending	<u><u>\$ 27,300</u></u>	<u><u>\$ 31,800</u></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.

Installment Fines Fund -

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

Inmate Deposit Fund -

To account for the receipts and disbursements made to the individual prison inmate accounts.

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1999
 With Comparative Totals for June 30, 1998

	Sheriff's Fund	Tax Collector Fund	Installment Fines Fund	Inmate Deposit Fund	Totals	
					1999	1998
ASSETS						
Cash	\$ 107,801	\$ -	\$ -	\$ 6,822	\$ 114,623	\$ 47,335
Interest-bearing deposits	<u>16,250</u>	<u>119,080</u>	<u>198,788</u>	<u>-</u>	<u>334,118</u>	<u>214,530</u>
Total assets	<u>\$ 124,051</u>	<u>\$ 119,080</u>	<u>\$ 198,788</u>	<u>\$ 6,822</u>	<u>\$ 448,741</u>	<u>\$ 261,865</u>
LIABILITIES						
Due to taxing bodies, prisoners and others	<u>\$ 124,051</u>	<u>\$ 119,080</u>	<u>\$ 198,788</u>	<u>\$ 6,822</u>	<u>\$ 448,741</u>	<u>\$ 261,865</u>

IBERVILLE PARISH SHERIFF
 Plaquemine, 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	Installment Fines Fund	Inmate Deposit Fund	Totals
	1999	1998	1999	1998	1998
Balances, beginning of year	\$ 86,987	\$ 42,541	\$ 128,715	\$ 3,622	\$ 261,865
					\$ 232,820
Additions:					
Deposits -					
Sheriff's sales, suits, and seizures	208,476	-	-	-	208,476
Garnishments	258,498	-	-	-	258,498
Bonds	55,500	-	-	-	55,500
Fines and costs	-	-	871,639	-	871,639
Inmate deposits	-	-	-	90,077	90,077
Taxes, fees, etc., paid to tax collector	-	19,283,422	-	-	19,283,422
Interest on investments	522	18,974	2,287	-	21,783
Total additions	<u>522,996</u>	<u>19,302,396</u>	<u>873,926</u>	<u>90,077</u>	<u>20,789,395</u>
Total	<u>609,983</u>	<u>19,344,937</u>	<u>1,002,641</u>	<u>93,699</u>	<u>21,051,260</u>
					<u>20,273,068</u>
					<u>20,505,888</u>
Reductions:					
Taxes, fees, etc., distributed to taxing bodies and others	2,250	19,225,857	-	-	19,228,107
Deposits settled to -					
Sheriff's General Fund	63,126	-	81,335	3,257	147,718
Clerk of Court	19,259	-	37,805	-	57,064
Litigants, attorneys	360,474	-	-	-	360,474
Inmates	-	-	-	25,238	25,238
Other	40,823	-	684,713	58,382	783,918
Total reductions	<u>485,932</u>	<u>19,225,857</u>	<u>803,853</u>	<u>86,877</u>	<u>20,602,519</u>
Balances, end of year	<u>\$124,051</u>	<u>\$ 119,080</u>	<u>\$ 198,788</u>	<u>\$ 6,822</u>	<u>\$ 448,741</u>
					<u>\$ 261,865</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

IBERVILLE PARISH SHERIFF
Plaquemine, 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 fund for debt retirement	\$ 27,300	\$ 31,800
Amount to be provided for retirement of general long-term obligation	<u>882,700</u>	<u>1,028,200</u>
Total available and to be provided	<u>\$ 910,000</u>	<u>\$1,060,000</u>
GENERAL LONG-TERM DEBT PAYABLE		
Certificates of indebtedness payable	<u>\$ 910,000</u>	<u>\$1,060,000</u>

**INTERNAL CONTROL, COMPLIANCE AND
OTHER INFORMATION**

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 Freddie H. Pitre, Sr.
Iberville Parish Sheriff
Plaquemine, Louisiana

We have audited the general purpose financial statements of the Iberville Parish Sheriff (the Sheriff) as of and for the year ended June 30, 1999, and have issued our report thereon dated August 24, 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 Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards. The finding is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan at Item 99-1 (C).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan at Item 99-2 (IC).

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described in the accompanying schedule of current and prior year audit findings and corrective action plan at Item 99-2 (IC) 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
August 24, 1999

IBERVILLE PARISH SHERIFF
 Plaquemine, 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
CURRENT YEAR (6/30/99)						
Compliance:						
99-1 (C)	1999	The Sheriff was in noncompliance with LRS 39:1310 of the Local Government Budget Act when total expenditures and other uses in the L.E.A.D. Task Force Special Revenue Fund exceeded total budgeted expenditures by more than five percent for the year ended June 30, 1999 and total actual revenues failed to meet budgeted revenues by 5%.	No	The Sheriff intends to closely monitor expenditures and to amend the budget as necessary in order to comply with the Local Government Budget Act.	Adeline Ambeau, Chief Civil Deputy	6/30/00
Internal Control:						
99-2 (IC)	Unknown	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Adeline Ambeau, Chief Civil Deputy	N/A
PRIOR YEAR (6/30/98)						
Internal Control:						
98-1 (IC)	Unknown	The Sheriff did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Adeline Ambeau, Chief Civil Deputy	N/A

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)
Year Ended June 30, 1999

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, that are necessary to conducting operations and have identified such systems as being the Sheriff's mainframe and personal computers used for financial reporting purposes.

- The Iberville Parish Sheriff's system and personal computers have been assessed, remediated, and validated.

Remaining contracted amounts that are committed to this project are undetermined as of June 30, 1999.

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 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