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**ST. CHARLES PARISH SHERIFF**  
Hahnville, 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 1-19-2000

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Gregory Champagne  
St. Charles Parish Sheriff  
Hahnville, Louisiana

We have audited the accompanying general-purpose financial statements of the St. Charles Parish Sheriff, as of and for the year ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the St. Charles 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 1999, on our consideration of the St. Charles Parish Sheriff's internal control over financial reporting and on our tests of his compliance with certain provisions of laws, regulations contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the St. Charles Parish Sheriff, taken as a whole. The accompanying combining and individual fund statements and schedule of expenditures of federal awards (required by U.S. Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations*) listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. 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 stated in all material respects in relation to the general-purpose financial statements taken as a whole.

*Uyee, Butler, Arceneaux & Bomes*

Harvey, Louisiana  
December 20, 1999

GENERAL-PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

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

With Comparative Totals for June 30, 1998

	Governmental Fund Types		Fiduciary Fund Type		Account Groups		Totals	
	General Fund	Debt Service	Agency Funds	General Fixed Assets	General Long-Term Debt	(Memorandum only)	1999	1998
<b>ASSETS AND OTHER DEBITS</b>								
Assets:								
Cash and cash equivalents	\$ 7,480,024	\$ 1,630,724	\$ 10,252,771	\$ 713,284	\$ -	\$ -	\$ 20,076,803	\$ 2,985,971
Investments	-	-	-	625,237	-	-	625,237	3,000,000
Receivables:								
Accrued interest	-	-	-	-	-	-	-	40,152
Due from other governmental units	281,987	-	-	-	-	-	281,917	466,669
Due from agency funds	4,015	-	-	-	-	-	4,015	5,102
Other	63,945	-	-	-	-	-	63,945	57,991
Inventory	7,719	-	-	-	-	-	7,719	6,370
Prepaid items	11,858	-	-	-	-	-	11,858	27,338
Fixed Assets	-	-	-	6,273,554	-	-	6,273,554	5,154,614
Other debits:								
Amount available in debt service fund	-	-	-	-	1,630,724	-	1,630,724	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	11,827,047	392,420
Total assets and other debits	\$ 7,849,478	\$ 1,630,724	\$ 10,252,771	\$ 1,338,521	\$ 6,273,554	\$ 13,457,771	\$ 40,802,819	\$ 12,136,627

The accompanying notes are an integral part of this statement.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (continued)  
June 30, 1999  
With Comparative Totals for June 30, 1998

	Governmental Fund Types		Fiduciary Fund Type	Account Groups		Totals	
	Debt Service	Capital Project		General Fixed Assets	General Long-Term Debt	(Memorandum only) 1999	1998
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 75,015	\$ 18,000	\$ -	\$ -	\$ -	\$ 93,015	\$ 195,793
Claims payable	100,000	-	-	-	-	100,000	23,900
Due to General Fund	-	-	4,015	-	-	4,015	5,102
Due to taxing bodies and others	-	-	1,307,257	-	-	1,307,257	805,404
Due to inmates	-	-	27,249	-	-	27,249	25,575
Deferred revenue	72,902	-	-	-	-	72,902	-
Compensated absences payable	-	-	-	-	457,771	457,771	392,420
Revenue bonds payable	-	-	-	-	13,000,000	13,000,000	-
<b>Total liabilities</b>	<b>247,917</b>	<b>18,000</b>	<b>1,338,521</b>	<b>-</b>	<b>13,457,771</b>	<b>15,062,209</b>	<b>1,448,194</b>
<b>Equity and other credits:</b>							
Investment in general fixed assets	-	-	-	-	6,273,554	6,273,554	5,154,614
Fund balance:							
Reserved for inventory	7,719	-	-	-	-	7,719	6,370
Reserved for prepaid items	11,858	-	-	-	-	11,858	27,338
Reserved for debt service	-	1,630,724	-	-	-	1,630,724	-
Reserved for capital project	-	-	-	-	10,234,771	10,234,771	-
Unreserved:							
Designated for contraband activities	50,789	-	-	-	-	50,789	72,717
Undesignated	7,531,195	-	-	-	-	7,531,195	5,427,394
<b>Total equity and other credits</b>	<b>7,601,561</b>	<b>10,234,771</b>	<b>-</b>	<b>-</b>	<b>6,273,554</b>	<b>25,740,610</b>	<b>10,688,433</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 7,849,478</b>	<b>\$ 10,252,771</b>	<b>\$ 1,338,521</b>	<b>\$ -</b>	<b>\$ 6,273,554</b>	<b>\$ 40,802,819</b>	<b>\$ 12,136,627</b>

The accompanying notes are an integral part of this statement.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Governmental funds  
Year Ended June 30, 1999  
With Comparative Actual Amounts for Year Ended June 30, 1998

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Totals (Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
Revenues.					
Ad valorem property taxes	\$10,894,309	\$ -	\$ -	\$ 10,894,309	\$ 10,414,290
Intergovernmental	1,854,790	-	-	1,854,790	1,884,830
Fees, charges and commissions for services	1,498,296	-	-	1,498,296	1,369,549
Interest income	287,163	6,495	42,686	336,344	248,772
Miscellaneous	<u>353,529</u>	<u>-</u>	<u>-</u>	<u>353,529</u>	<u>101,624</u>
Total revenues	14,888,087	6,495	42,686	14,937,268	14,019,065
Other financing sources:					
Bond issue proceeds	-	1,624,986	11,422,360	13,047,346	-
Sale of assets	<u>40,739</u>	<u>-</u>	<u>-</u>	<u>40,739</u>	<u>36,358</u>
Total revenues and other financing sources	<u>14,928,826</u>	<u>1,631,481</u>	<u>11,465,046</u>	<u>28,025,353</u>	<u>14,055,423</u>
Expenditures:					
Current:					
Public safety:					
Personal services and related benefits	9,168,174	-	-	9,168,174	8,743,313
Contracted services	1,323,462	-	-	1,323,462	1,593,047
Operation and maintenance	1,769,550	-	-	1,769,550	1,850,011
Capital outlay	599,898	-	872,992	1,472,890	1,181,569
Debt service:					
Interest	-	-	-	-	2,985
Bond insurance costs	-	-	352,308	352,308	-
Bank fees	<u>-</u>	<u>757</u>	<u>4,975</u>	<u>5,732</u>	<u>-</u>
Total expenditures	<u>12,861,084</u>	<u>757</u>	<u>1,230,275</u>	<u>14,092,116</u>	<u>13,370,925</u>
Excess of revenues and other financing sources over expenditures	2,067,742	1,630,724	10,234,771	13,933,237	684,498
Fund balances at beginning of year	<u>5,533,819</u>	<u>-</u>	<u>-</u>	<u>5,533,819</u>	<u>4,849,321</u>
Fund balances at end of year	\$ <u>7,601,561</u>	\$ <u>1,630,724</u>	\$ <u>10,234,771</u>	\$ <u>19,467,056</u>	\$ <u>5,533,819</u>

The accompanying notes are an integral part of this statement.



ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Governmental Fund Type - General Fund  
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 property taxes	\$ 10,885,000	\$ 10,894,309	\$ 9,309	\$10,414,290
Intergovernmental:				
Federal and state grants	395,000	365,847	(29,153)	462,273
State revenue sharing - net	304,891	304,891	-0-	290,385
State supplemental pay	640,000	642,168	2,168	597,765
Parish supplemental pay	395,000	419,476	24,476	424,955
Video poker	116,000	122,408	6,408	109,452
Fees, charges, and commissions for services :				
Civil and criminal fees	658,500	657,640	(860)	652,775
Court attendance	20,000	20,615	615	17,125
Feeding and keeping prisoners	275,000	276,727	1,727	200,211
Transporting prisoners	25,000	27,314	2,314	20,430
Paid details	465,000	460,852	(4,148)	437,289
Telephone commissions and other	56,500	55,148	(1,352)	41,719
Interest income	254,200	287,163	32,963	248,772
Miscellaneous:				
Contraband	315,000	345,311	30,311	84,497
Donations	2,125	2,865	740	14,185
Other	<u>550</u>	<u>5,353</u>	<u>4,803</u>	<u>2,942</u>
Total revenues	14,807,766	14,888,087	80,321	14,019,065
Other financing sources:				
Sale of assets	<u>50,450</u>	<u>40,739</u>	<u>(9,711)</u>	<u>36,358</u>
Total revenues and other financing sources	<u>14,858,216</u>	<u>14,928,826</u>	<u>70,610</u>	<u>14,055,423</u>
Expenditures:				
Current:				
Public safety:				
Personal services and related benefits	9,148,300	9,168,174	(19,874)	8,743,313
Contracted services	1,458,004	1,323,462	134,542	1,593,047
Operation and maintenance	1,770,646	1,769,550	1,096	1,850,011
Capital outlay	641,000	599,898	41,102	1,181,569
Debt service - interest	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>2,985</u>
Total expenditures	<u>13,017,950</u>	<u>12,861,084</u>	<u>156,866</u>	<u>13,370,925</u>
Excess of revenues and other financing sources over expenditures	1,840,266	2,067,742	227,476	684,498
Fund balance at beginning of year	<u>5,500,111</u>	<u>5,533,819</u>	<u>33,708</u>	<u>4,849,321</u>
Fund balance at end of year	\$ <u>7,340,377</u>	\$ <u>7,601,561</u>	\$ <u>261,184</u>	\$ <u>5,533,819</u>

The accompanying notes are an integral part of this statement.

ST. CHARLES PARISH SHERIFF  
Hahnville, 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 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, etc.

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

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

The accompanying general-purpose financial statements of the St. Charles Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. A summary of significant accounting policies are described as follows.

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, etc, that are controlled by the Sheriff as an independently elected parish official. There are no component units included or required to be included as part of the financial reporting entity. 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 disbursements 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 the local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Sheriff.

ST. CHARLES PARISH SHERIFF  
Hahnville, 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 comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the 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:

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 property 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.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources and payment of revenue bond principal and interest.

Capital Project Fund

The capital project fund is used to account for the acquisition and construction of a 590 bed correctional facility.

Agency Funds

The agency funds are used as depositors for civil suits, cash bonds, taxes, fees, etc. Disbursements from these funds are made to various parish agencies, litigants in suits, etc, 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.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

C. General Fixed Assets and Long-Term Debt

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 following practices are used in recording revenues and expenditures of the governmental funds.

Revenues

Ad valorem property taxes and the related state revenue sharing funds are recorded in the year they are due and payable. Ad valorem property 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 each year.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

D. Basis of Accounting - continued

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.

Deferred revenue is recorded when grant monies are received prior to the incurrence of qualifying expenditures.

Other Financing Sources

Revenue bond proceeds and proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized 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.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data shown 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.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

E. Budget and Budgetary Accounting - continued

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. Cash and Cash Equivalents

Cash includes cash on hand and amounts in demand deposits and interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. Investments

Under state law, the Sheriff may invest in United States bonds, treasury notes, treasury bills or Louisiana Asset Management Pool, Inc. (LAMP). LAMP operates under Louisiana law as a cooperative endeavor to assist local Louisiana governmental entities in the investment of cash balances. LAMP invests in obligations issued by the U.S. Government, its agencies, and instrumentalities. LAMP is subject to regulatory oversight of the state treasurer and its board of directors. Audited financial statement are available from LAMP.

Investments which mature in 90 days or less from the date acquired are classified as cash equivalents. Investments are stated at cost which approximates fair value.

H. Inventory

The inventory is stated at cost, which is determined by the first-in, first-out method. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed or used. The reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute "available spendable resources" even though it is a component of total assets.

I. Prepaid Expenses

Prepaid expenses represent items whose cost has been allocated over more than one period. A reserve for prepaid expenses is reported in the fund balance section of the balance sheet which indicates that this asset is not an "available spendable resource" even though it is a component of total assets.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

J. Compensated Absences

Employees of the Sheriff's office earn from  $\frac{1}{2}$  -  $2\frac{1}{2}$  days per month or 6 - 30 days per year of vacation leave depending on total years of service and number of hours worked. The maximum vacation leave carryover allowed, at the beginning of each fiscal year is 15 days unless otherwise approved. Unused vacation leave is payable upon termination of employment. Employees earn from  $\frac{1}{4}$  -  $1\frac{1}{4}$  days per month or 3 - 15 days per year of sick leave depending on total years of service and number of hours worked. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited.

In lieu of payment for overtime work, employees accrue compensatory leave. There is no limitation on the amount of compensatory leave which may be accrued. Upon termination of employment, payment is made for unused compensatory leave.

At June 30, 1999, the accumulated and vested vacation and compensatory leave required to be accrued in accordance with GASB Codification C60 was \$457,771. This amount has been recorded as a general long-term obligation since no portion of the leave privileges is expected to be paid from current resources.

K. Encumbrances

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

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures. Actual results could differ from those estimates.

M. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and operations. However, comparative data have not been presented in all of the statements because their inclusion would make the statements unduly complex and difficult to understand.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

N. 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 or results of operations 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.

(2) Cash and Cash Equivalents and Investments

At June 30, 1999, cash, cash equivalents and investments were comprised of the following:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Cash in banks:		
Demand deposits	\$ 296,975	\$ -
Interest-bearing demand deposits	1,858,913	-
Time certificates of deposit	200,000	625,237
U.S. Treasury Securities Money		
Market Fund	11,883,496	-
Louisiana Asset Management Pool, Inc.	5,835,371	-
Cash on hand (petty cash and change funds)	<u>2,048</u>	<u>-</u>
Totals	\$ <u>20,076,803</u>	\$ <u>625,237</u>

The bank deposits are stated at cost. Under state law, these deposits, (or the resulting bank balance) 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.

At June 30, 1999, the carrying amount of the Sheriff's bank deposits were \$2,981,125 and the bank balances were \$3,609,892. These deposits were secured from risk by \$415,408 of federal deposit insurance and \$ 3,712,716 of securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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 request.



ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

(3) Ad Valorem Property 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 property 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 St. Charles 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 property 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 17.66 mills on property with assessed valuations totaling \$622,809,996.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 1999, all of which were subsequently collected, consisted of the following:

New Orleans Aviation Board	\$ 24,510
Jefferson Parish	3,845
St. Charles Parish Council	65,748
St. Charles Parish School Board	479
State of Louisiana	64,190
U.S. Treasury	<u>123,145</u>
	<u>\$ 281,917</u>

(5) Other Receivables

The balance in other receivables of \$63,945 consists of amounts due for fines, fees, commissions, insurance claims, etc, all of which were collected subsequent to June 30, 1999.

(6) Lease Obligations

The Sheriff is committed under various leases for office space, automobiles, and copy machines. The leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 1999 amounted to \$129,420. Future minimum lease payments for these leases are as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2000	\$92,848
2001	12,972
2002	7,509

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

(7) Changes in General Fixed Assets

A summary of changes in the general fixed assets account group follows:

	Balance July 1, 1998	<u>Additions</u>	Reduct- tions	Balance June 30, 1999
Land (correctional facility site)	\$ -0-	\$ 500,022	\$ -0-	\$ 500,022
Vehicles	3,069,792	387,824	269,850	3,187,766
Equipment and office furniture	2,084,822	216,074	88,100	2,212,796
Construction in progress (590 bed correctional facility)	<u>-0-</u>	<u>372,970</u>	<u>-0-</u>	<u>372,970</u>
Total	<u>\$5,154,614</u>	<u>\$1,476,890</u>	<u>\$357,950</u>	<u>\$ 6,273,554</u>

The total estimated cost of the correctional facility (land, building and equipment), including \$1,000,000 for the capitalized interest account in the debt service fund, is \$17,000,000 to be financed by \$13,000,000 of revenue bonds and a \$4,000,000 contribution from the St. Charles Parish Council. The contribution from the St. Charles Parish Council was received in December, 1999.

Additions include \$4,000 of vehicles which were acquired by seizures.

(8) Pension Plans

Employees of the St. Charles Parish Sheriff participate in two pension plans, descriptions of which follows:

- A. Plan Description: The St. Charles Parish Sheriff contributes to the Sheriff's' Pension and Relief Fund, a cost-sharing multiple employer defined benefit pension plan administered by the Sheriffs' Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Stature 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 St. Charles Parish Sheriff is required to contribute at an actuarially determined rate. The actuarially determined rate for the year ended June 30, 1999 was 5% of annual covered payroll. The contribution requirements of plan members and the St. Charles Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The St. Charles Parish Sheriff's contributions to the retirement plan for the years ended June 30, 1999, 1998, and 1997 were \$ 397,863, \$379,478, and \$371,385, respectively.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

(8) Pension Plans - continued

B. Plan Description: The Parochial Employees' Retirement System of Louisiana, a Public Employee Retirement System (PERS), is the administrator of a cost-sharing multiple employer plan that was established by the Louisiana Legislature, by Act 205 of 1952. The system was revised by Act 765 of 1979, effective January 1, 1980, to create a Plan A Fund and a Plan B Fund to replace the "regular plan" and the "supplemental plan." Plan B replaced the "regular plan." The System is administered by a Board of Trustees consisting of seven members. Employees of the St. Charles Parish Sheriff participate only in Plan A.

Funding Policy: Plan members are required to contribute 9.5% of their annual covered salary and the St. Charles Parish Sheriff is required to contribute at an actuarially determined rate. The actuarially determined rate which is based on the calendar year, was 7.75% for 1999 and 7.75% for 1998 of annual covered payroll. There are only two employees covered by this plan. The contribution requirements of plan members and the St. Charles Parish Sheriff are established and may be amended by the Parochial Employees' Retirement System. The St. Charles Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1999, 1998 and 1997 were \$3,430, \$3,377 and \$4,539, respectively.

(9) Post-retirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. At present, fifteen employees are eligible to receive these benefits. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the years ended June 30, 1999, 1998 and 1997, the costs of retiree benefits totaled \$34,950, \$33,976 and \$35,921, respectively.

(10) Changes in Agency Fund Balances

A summary of changes in the total liabilities of the various agency fund follows:

	<u>Civil Fund</u>	<u>Tax Collector Fund</u>	<u>Installment Fines Fund</u>	<u>Bonds and Fines Fund</u>	<u>Prison Inmate Fund</u>
Balances, June 30, 1998	\$ 3,725	\$ 64,458	\$ 48,591	\$ 693,732	\$ 25,575
Additions	710,555	69,214,852	116,352	2,607,848	101,154
Reductions	<u>(708,959)</u>	<u>(68,593,720)</u>	<u>(123,990)</u>	<u>(2,722,172)</u>	<u>(99,480)</u>
Balances, June 30, 1999	<u>\$ 5,321</u>	<u>\$ 685,590</u>	<u>\$ 40,953</u>	<u>\$ 579,408</u>	<u>\$ 27,249</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

(11) Long-Term Debt

The St. Charles Parish Sheriff entered into a loan agreement with Louisiana Local Government Environmental Facilities and Community Development Authority (the Authority) under which the Authority issued \$13,000,000 of revenue bonds, the proceeds of which are to be used in part for construction of a 590 bed correctional facility by the St. Charles Parish Sheriff. These bonds were issued April 1, 1999 and are to be repaid by the St. Charles Parish Sheriff over a period of eighteen years beginning April 1, 2002 with interest at rates beginning at 8% and declining to as low as 4.15%. The bonds are expected to be repaid principally from charges the Sheriff will make for housing of prisoners. Annual debt service requirement of these bonds to maturity are as follows:

Year ending <u>June 30</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2000	\$ 655,560	\$ -0-	\$ 655,560
2001	655,560	-0-	655,560
2002	655,560	450,000	1,105,560
2003	619,560	475,000	1,094,560
2004	581,560	500,000	1,081,560
Thereafter	<u>4,809,050</u>	<u>11,575,000</u>	<u>16,384,050</u>
Total	\$ <u>7,976,850</u>	\$ <u>13,000,000</u>	\$ <u>20,976,850</u>

During the year ended June 30, 1999, the following changes occurred in liabilities reported in the general long-term debt account group.

	<u>Balance 7/1/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/99</u>
Compensated absences:				
Vacation leave	\$ 235,934	\$ 469,951	\$ 400,505	\$ 305,380
Compensatory time	<u>156,486</u>	<u>-</u>	<u>4,095*</u>	<u>152,391</u>
	392,420	469,951	404,600	457,771
Revenue bonds	<u>-0-</u>	<u>13,000,000</u>	<u>-0-</u>	<u>13,000,000</u>
Total	\$ <u>392,420</u>	\$ <u>13,469,951</u>	\$ <u>404,600</u>	\$ <u>13,457,771</u>

\*The components of the net decrease in compensatory time were not readily determinable.

(12) Litigation and Claims

At June 30, 1999, the Sheriff is involved in several lawsuits claiming damages. For many of the cases, in the opinion of the Sheriff's management, the only exposure to the Sheriff would be any costs in defense of the lawsuits with no liability to the Sheriff in excess of insurance coverage. For those cases which have been settled or will be settled, an accrual has been recorded in the general fund and is presented as claims payable.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana

Notes to Financial Statements - Continued

(13) Risk Management

The Sheriff is exposed to risks of loss in areas of general and auto liability, property hazards, and workers' compensation. Those risks are covered by purchasing commercial insurance. During the year ended June 30, 1998, the Sheriff implemented a risk management program. Under this program a loss fund of \$659,791 was established to cover a self-insured retention (SIR) of \$10,000 for property damage and \$25,000 for third party liability per occurrence. Claims in excess of the SIR are payable by the insurance company. The loss fund had a balance of \$349,791 at June 30, 1999 and is included as part of the cash and cash equivalents in the accompanying balance sheet.

(14) Expenditures of the Sheriff's Office Paid by the Parish Council

The Sheriff's office is located in the parish courthouse. The costs of maintaining and operating the parish courthouse, as required by statute, is paid by the St. Charles Parish Council. These expenditures are not included in the accompanying financial statements.

(15) On-Behalf Payments for Salaries

Qualified employees of the Sheriff's office receive a monthly salary supplement from either the state or the parish. These supplements which aggregated \$1,061,645 for the year ended June 30, 1999 are reported as revenue and expenditures in the accompanying financial statements.

(16) Year 2000 Issue

Management believes the Sheriff's computers are year 2000 compliant and do not contemplate any adverse circumstances relating to their use of computers for processing financial data with the year 2000 arrives. However, the Sheriff's operations could be impacted by the year 2000 effect on computers used by its outside suppliers and other parties with whom the Sheriff does business.

SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL FUND STATEMENTS

## GENERAL FUND

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



ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
General Fund

Comparative Balance Sheet  
June 30, 1999 and 1998

ASSETS		
	<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 7,480,024	\$ 2,149,890
Investments	-0-	3,000,000
Receivables:		
Accrued interest	-0-	40,152
Due from other governmental units	281,917	466,669
Due from agency funds	4,015	5,102
Other	63,945	57,991
Inventory	7,719	6,370
Prepaid items	<u>11,858</u>	<u>27,338</u>
Total assets	\$ <u>7,849,478</u>	\$ <u>5,753,512</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 75,015	\$ 195,793
Claims payable	100,000	23,900
Deferred revenue	<u>72,902</u>	<u>-0-</u>
Total liabilities	<u>247,917</u>	<u>219,693</u>
Fund balance:		
Reserved for inventory	7,719	6,370
Reserved for prepaid items	11,858	27,338
Unreserved:		
Designated for contraband activities	50,789	72,717
Undesignated	<u>7,531,195</u>	<u>5,427,394</u>
Total fund balance	<u>7,601,561</u>	<u>5,533,819</u>
Total liabilities and fund balance	\$ <u>7,849,478</u>	\$ <u>5,753,512</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, 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's salary	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
Sheriff's expense allowance	6,500	6,500	-	6,500
Deputies' salaries	8,485,000	8,506,589	(21,589)	8,117,188
Deferred compensation	3,000	2,875	125	2,518
Pension and payroll taxes	568,800	569,842	(1,042)	544,067
Vacation	20,000	17,368	2,632	8,040
	<u>9,148,300</u>	<u>9,168,174</u>	<u>(19,874)</u>	<u>8,743,313</u>
Contracted services:				
General liability insurance	481,204	360,704	120,500	542,328
Hospitalization insurance	740,000	738,704	1,296	757,579
Other liability insurance	6,000	5,749	251	5,940
Attorney fees	45,000	37,313	7,687	52,505
Other professional services	45,800	43,392	2,408	72,755
Computer software	10,000	8,754	1,246	47,296
Rent/lease	130,000	128,846	1,154	114,644
	<u>1,458,004</u>	<u>1,323,462</u>	<u>134,542</u>	<u>1,593,047</u>
Operation and maintenance:				
Auto fuel	195,000	179,621	15,379	203,807
Auto repairs	295,000	299,763	(4,763)	277,821
Building maintenance	2,320	1,373	947	8,546
Community service	50,000	49,235	765	57,077
Crime lab	41,252	41,252	-	41,252
Criminal investigation	25,000	29,549	(4,549)	43,114
Deputy uniforms, supplies, etc.	255,570	230,293	25,277	352,637
Dues and subscriptions	25,200	23,262	1,938	26,177
Litigation	-0-	76,100	(76,100)	-0-
Office supplies and expenses	418,700	399,399	19,301	419,817
Prisoner feeding and maintenance	170,500	164,739	5,761	170,160
Radio repairs and maintenance	25,000	24,080	920	76,170
Telephone and utilities	207,600	218,556	(10,956)	136,379
Travel	18,000	14,820	3,180	6,355
Other	41,504	17,508	23,996	30,699
	<u>1,770,646</u>	<u>1,769,550</u>	<u>1,096</u>	<u>1,850,011</u>
Capital outlay:				
Purchases of vehicles	383,000	383,824	(824)	753,640
Purchases of radios and other equipment	258,000	216,074	41,926	427,929
	<u>641,000</u>	<u>599,898</u>	<u>41,102</u>	<u>1,181,569</u>
Debt service:				
Interest	-0-	-0-	-	2,985
	<u>13,017,950</u>	<u>12,861,084</u>	<u>156,866</u>	<u>13,370,925</u>

## DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources and payment of revenue bond principal and interest. The trust indenture under which the revenue bonds were issued requires the establishment of separate accounts within the debt service fund for bond interest and bond principal. The indenture also requires the establishment of a reserve account to be used to remedy any deficiency in the bond interest or bond principal accounts and a capitalized interest account for the capitalized interest on the bonds.

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Correctional Facility Debt Service Fund

Balance Sheet  
June 30, 1999

	<u>Revenue Bond Interest Account</u>	<u>Revenue Bond Principal Account</u>	<u>Revenue Bond Reserve Account</u>	<u>Revenue Bond Capitalized Interest Account</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ <u>47,513</u>	\$ <u>      -</u>	\$ <u>579,680</u>	\$ <u>1,003,531</u>	\$ <u>1,630,724</u>
Total	\$ <u>47,513</u>	\$ <u>      -</u>	\$ <u>579,680</u>	\$ <u>1,003,531</u>	\$ <u>1,630,724</u>
<b>FUND BALANCE</b>					
Reserved for debt service	\$ <u>47,513</u>	\$ <u>      -</u>	\$ <u>579,680</u>	\$ <u>1,003,531</u>	\$ <u>1,630,724</u>
Total fund balance	\$ <u>47,513</u>	\$ <u>      -</u>	\$ <u>579,680</u>	\$ <u>1,003,531</u>	\$ <u>1,630,724</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Correctional Facility Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 1999

	<u>Revenue Bond Interest Account</u>	<u>Revenue Bond Principal Account</u>	<u>Revenue Bond Reserve Account</u>	<u>Revenue Bond Capitalized Interest Account</u>	<u>Total</u>
Revenues:					
Interest income	\$ 189	\$ -0-	\$ 2,309	\$ 3,997	\$ 6,495
Other financing source:					
Bond issue proceeds	<u>47,346</u>	<u>-0-</u>	<u>577,640</u>	<u>1,000,000</u>	<u>1,624,986</u>
Total revenues and other financing source	47,535	-0-	579,949	1,003,997	1,631,481
Expenditures:					
Bond fees	<u>22</u>	<u>-0-</u>	<u>269</u>	<u>466</u>	<u>757</u>
Excess of revenues and other financing source over expenditures	47,513	-0-	579,680	1,003,531	1,630,724
Fund balance at beginning of year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance at end of year	\$ <u>47,513</u>	\$ <u>-0-</u>	\$ <u>579,680</u>	\$ <u>1,003,531</u>	\$ <u>1,630,724</u>

## CAPITAL PROJECT FUND

*The capital project fund is used to account for the acquisition and construction of a 590 bed correctional facility located in St. Charles Parish, Louisiana.*

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Correctional Facility Capital Project Fund

Balance Sheet  
Year Ended June 30, 1999

ASSETS	
Cash and cash equivalents	\$ <u>10,252,771</u>
Total assets	\$ <u>10,252,771</u>
LIABILITIES	
Accounts payable	\$ 18,000
FUND BALANCE	
Reserved for capital project	<u>10,234,771</u>
Total liabilities and fund balance	\$ <u>10,252,771</u>

ST. CHARLES PARISH SHERIFF  
Hahnville, Louisiana  
Correctional Facility Capital Project Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 1999

Revenues:		
Interest income		\$ 42,686
Other financing source:		
Bond issue proceeds		<u>11,422,360</u>
Total revenues and other financing source		<u>11,465,046</u>
Expenditures:		
Capital outlay:		
Purchase of land		500,022
Architectural, engineering, appraisal and consulting fees, etc.		372,970
Debt Service:		
Bond issue costs		352,308
Bank fees		<u>4,975</u>
Total expenditures		<u>1,230,275</u>
Excess of revenues and other financing source over expenditures		10,234,771
Fund balance at beginning of year		<u>-0-</u>
Fund balance at end of year		<u>\$ 10,234,771</u>



## FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil 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 paid on an installment basis as authorized by the court. Transfers are made to the Bonds and Fines Fund when the fine has been completely collected and disposition is made by that fund.

Bonds and Fines 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.

ST. CHARLES PARISH SHERIFF  
Hahnville Louisiana  
Agency Funds

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

	Civil Fund	Tax Collector Fund	Installment Fines Fund	Bonds and Fines Fund	Prison Inmate Fund	Totals 1999	Totals 1997
ASSETS							
Cash and cash equivalents	\$ 5,321	\$ 60,353	\$ 40,953	\$ 579,408	\$ 27,249	\$ 713,284	\$ 836,081
Investments	-	<u>625,237</u>	-	-	-	<u>625,237</u>	-
Total assets	<u>\$ 5,321</u>	<u>\$ 685,590</u>	<u>\$ 40,953</u>	<u>\$ 579,408</u>	<u>\$ 27,249</u>	<u>\$ 1,338,521</u>	<u>\$ 836,081</u>
LIABILITIES							
Due to General Fund	\$ 21	\$ -0-	\$ 230	\$ 3,764	\$ -	\$ 4,015	\$ 5,102
Due to taxing bodies and others	5,300	685,590	40,723	575,644	-	1,307,257	805,404
Due to inmates	-	-	-	-	<u>27,249</u>	<u>27,249</u>	<u>25,575</u>
Total liabilities	<u>\$ 5,321</u>	<u>\$ 685,590</u>	<u>\$ 40,953</u>	<u>\$ 579,408</u>	<u>\$ 27,249</u>	<u>\$ 1,338,521</u>	<u>\$ 836,081</u>

ST. CHARLES PARISH SHERIFF  
Hahnville Louisiana  
Agency Funds

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

	Civil Fund	Tax Collector Fund	Installment Fines Fund	Bonds and Fines Fund	Prison Inmate Fund	Totals	
						1999	1997
Balances, beginning of year	\$ <u>3,725</u>	\$ <u>64,458</u>	\$ <u>48,591</u>	\$ <u>693,732</u>	\$ <u>25,575</u>	\$ <u>836,081</u>	\$ <u>820,710</u>
Additions:							
Deposits -							
Sheriff's sales, suits and seizures	374,000	-	-	-	-	374,000	519,917
Garnishments	293,422	-	-	-	-	293,422	240,211
Advance deposits (suits)	42,448	-	-	-	-	42,448	7,200
Bonds and fines	-	-	-	2,576,483	-	2,576,483	2,718,423
Installment bonds and fines	-	-	114,433	-	-	114,433	142,984
Inmates	-	-	-	-	101,154	101,154	84,477
Taxes, fees, etc., paid to tax collector	-	69,214,852	-	-	-	69,214,852	66,448,982
Interest on investments	685	-	1,919	31,365	-	33,969	42,900
Total additions	<u>710,555</u>	<u>69,214,852</u>	<u>116,352</u>	<u>2,607,848</u>	<u>101,154</u>	<u>72,750,761</u>	<u>70,205,094</u>
Reductions:							
Taxes, fees, etc., distributed to taxing bodies and others	-	68,593,720	-	-	-	68,593,720	66,461,307
Deposits settled to -							
Sheriff's General Fund and Clerk of Court	58,526	-	-	514,530	-	573,056	573,783
Parish council	-	-	-	398,325	-	398,325	425,618
District attorney expense fund	-	-	-	497,132	-	497,132	472,824
Judicial expense	-	-	-	211,773	-	211,773	242,163
Indigent defender board	-	-	-	328,423	-	328,423	382,585
Litigation, attorneys	609,599	-	-	-	-	609,599	662,716
Appraisers	8,075	-	-	-	-	8,075	7,400
Wrecker and storage	19,410	-	-	-	-	19,410	14,585
Official publications	8,125	-	-	-	-	8,125	9,122
Louisiana Commission on Law Enforcement	-	-	-	43,301	-	43,301	46,596
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund	-	-	-	52,841	-	52,841	62,860
Court CMS	-	-	-	25,667	-	25,667	30,182
Crime laboratory	-	-	-	38,530	-	38,530	45,311
Inmates	-	-	-	-	99,480	99,480	78,218
Other settlements	5,224	-	-	11,795	-	17,019	20,286
Other reductions -							
Transfer to bonds and fines fund	-	-	96,223	-	-	96,223	115,186
Restitution	-	-	16,076	17,910	-	33,986	35,675
Refunds	-	-	1,137	581,945	-	583,082	495,576
Other	-	-	10,554	-	-	10,554	7,730
Total reductions	<u>708,959</u>	<u>68,593,720</u>	<u>123,990</u>	<u>2,722,172</u>	<u>99,480</u>	<u>72,248,321</u>	<u>70,189,723</u>
Balances, end of year	\$ <u>5,321</u>	\$ <u>685,590</u>	\$ <u>40,953</u>	\$ <u>579,408</u>	\$ <u>27,249</u>	\$ <u>1,338,521</u>	\$ <u>836,081</u>

## FEDERAL AWARDS

ST. CHARLES PARISH SHERIFF  
Hahnville Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 1999

<u>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</u>	<u>CFDA Number</u>	<u>Federal Contract Number</u>	<u>Pass-through Entity Number</u>	<u>Federal Expenditures</u>
<u>Department of Justice:</u>				
Community Oriented Policing Services (COPS)	16.710	95CFWX3184	-	\$ 71,850
Community Oriented Policing Services (COPS)	16.710	97CMWX0883	-	52,698
Local Law Enforcement Block Grant Program	16.592	98LBVX4490	-	41,712
Passed through Louisiana Commission on Law Enforcement:				
D.A.R.E.	16.579	E99-7-014		57,186
Juvenile Officer Training	16.540	96J8J20253		400
Home Detention	16.540	98J7J30248		9,316
Senior Murder Task Force	16.579	97B7B020E42		1,345
Passed through Parish of St. Charles:				
Local Law Enforcement Block Grants Program	16.592	96LBBX3631		<u>38,754</u>
Subtotal - Department of Justice				<u>273,261</u>
<u>Department of Agriculture:</u>				
Passed through Louisiana Department of Agriculture and Forestry:				
Food Distribution	10.550			362
<u>Federal Emergency Management Agency:</u>				
Passed through Louisiana Office of Emergency Preparedness:				
Disaster Relief	83.544	FEMA-1246-DR		<u>66,968</u>
Total Expenditures of Federal Awards				\$ <u>340,591</u>

NOTE:

This schedule of expenditures of federal awards presents the expenditures of all financial assistance of St. Charles Parish Sheriff for federal awards received directly from federal agencies and indirectly through pass-through entities. The expenditures are presented in this schedule on the modified accrual basis of accounting and in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

## COMPLIANCE AND INTERNAL CONTROL

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

The Honorable Gregory Champagne  
St. Charles Parish Sheriff  
Hahnville, Louisiana

We have audited the financial statements of the St. Charles Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 20, 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 St. Charles Parish Sheriff's financial statements are free of material misstatement, we performed tests of his 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 St. Charles Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the St. Charles Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition, which was also included in our report in connection with our audit of the financial statements for the year ended June 30, 1998, is described in the following paragraph.

Reportable Condition - The sheriff does not have an adequate segregation of duties within his accounting department. Because of the limited number of personnel involved in the accounting and financial reporting functions it may not be possible to achieve a complete segregation of duties.

Recommendation - In our report for the year ended June 30, 1998, we recommended that a study be made to determine whether there could be a shifting of duties among existing employees to provide a greater segregation of duties.

Management's Response - It is not possible to shift duties among existing employees to achieve a greater segregation of duties without totally disrupting the functions of our accounting department. To achieve a complete segregation of duties would entail the employment of additional accounting personnel which cannot be justified from a cost of benefits standpoint.

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 above is a material weakness.

This report is intended for the information and use of management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Uzee, Butler, Arceneux & Bowes*

Harvey, Louisiana  
December 20, 1999



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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Gregory Champagne  
St. Charles Parish Sheriff  
Hahnville, Louisiana

### Compliance

We have audited the compliance of the St. Charles Parish Sheriff, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of his major federal programs for the year ended June 30, 1999. The St. Charles Parish Sheriff's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of law, regulations, contracts and grants applicable to each of his major federal programs is the responsibility of the St. Charles Parish Sheriff's management. Our responsibility is to express an opinion on the St. Charles Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Charles Parish Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Charles Parish Sheriff's compliance with those requirements.

In our opinion, the St. Charles Parish Sheriff, complied, in all material respects, with the requirements referred to above that are applicable to each of his major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of the St. Charles Parish Sheriff, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the St. Charles Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities, and is not intended to be used and should not be used by anyone other than these specified parties.

*Uzee, Butler, Arceneux & Bowes*

Harvey, Louisiana  
December 20, 1999

ST. CHARLES PARISH SHERIFF  
Hahnville Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 1999

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified? Yes.

Reportable conditions identified not considered to be a material weakness? None reported.

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness identified? No

Reportable conditions identified not considered to be a material weakness? None reported.

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133? No

Major programs : CFDA No. 16.710; Name: Community Oriented Policing Services (COPS)  
CFDA No. 16.592; Name: Local Law Enforcement Bock Grant Program  
CFDA No. 83.544; Name: Disaster Relief

Dollar threshold used to distinguish between type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? No

SECTION II: FINANCIAL STATEMENT FINDINGS

An audit finding relating to the financial statement is reported in the separate report on compliance and on internal control over financial reporting based on the audit of the general-purpose financial statements in accordance with *Government Auditing Standards*.

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.