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IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana
Financial Report
Year Ended June 30, 2002

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Release Date 12/11/02

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Conrad O. Chapman, CPA*
P. Troy Courville, CPA*

P.O. Box 82329
Lafayette, LA 70598

Phone (337) 232-4141
Fax (337) 232-8660

WEB SITE:
WWW.KSRCPAS.COM

Gerald A. Thibodeaux, Jr., CPA
Allen J. LaBry, CPA
Harry J. Clostio, CPA
Penny Angelle Scroggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA
Cheryl L. Bartley, CPA
Robert S. Carter, CPA

MEMBER OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

* A Professional Accounting Corporation

The Honorable Brent Allain
Iberville Parish Sheriff
Plaquemine, Louisiana

We have audited the accompanying basic financial statements of the Iberville Parish Sheriff as of and for the year ended June 30, 2002, as listed in the table of contents. These basic financial statements are the responsibility of the Sheriff. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Iberville Parish Sheriff as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2 to the basic financial statements, the Iberville Parish Sheriff adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, Statement No. 37, Basic Financial Statements - And Management's Discussion and Analysis - For State and Local Governments: Omnibus, Statement No. 38 Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. This results in a change in the format and content of the basic financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated September 13, 2002 on our consideration of the Iberville Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

183 South Beadle Road
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70511
Phone (337) 893-7944
Fax (337) 893-7946

The Management's Discussion and Analysis and the other required supplementary information on pages 3 through 10 and 37 through 39, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The other supplementary information on pages 40 through 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Iberville Parish Sheriff. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

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

Lafayette, Louisiana
September 13, 2002

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited)

Within this section of the Iberville Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management is pleased to provide this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2002. The Sheriff's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

FINANCIAL HIGHLIGHTS

The Sheriff's assets exceeded its liabilities by \$2,620,591 (net assets) for the fiscal year reported.

Total net assets are comprised of the following:

1. Capital assets, net of related debt, of \$197,347 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of capital assets.
2. Net assets of \$12,000 are restricted by constraints imposed from outside the Sheriff for debt service.
3. Unrestricted net assets of \$2,411,244 represent the portion available to maintain the Sheriff's continuing obligations to citizens and creditors.

The Sheriff's governmental funds reported total ending fund balance of \$2,673,509 this year. This compares to the prior year ending fund balance of \$2,676,719 showing a minor decrease of \$3,210 during the current year. Unreserved fund balance of \$2,582,151 for fiscal year 2002 shows a \$234,671 increase from the prior year.

At the end of the current fiscal year, unreserved fund balance for the General Fund was \$2,582,151, or 35% of total General Fund expenditures and 36% of total General Fund revenues including transfers.

Overall, the Sheriff's office continues to maintain a strong financial position, in spite of a somewhat depressed economy.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in fiscal year 2003.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other nonfinancial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements present governmental activities of the Sheriff that are principally supported by property taxes. The sole purpose of these governmental activities is public safety.

The government-wide financial statements are presented on pages 13 & 14 of this report.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole.

The Sheriff has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 15 - 18 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic agency fund financial statement is presented on page 21 of this report.

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 22 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the L.E.A.D Tax Force special revenue fund. These statements and schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Required supplementary information can be found on pages 38 & 39 of this report.

In addition, more detailed general fund budget information and details of the individual agency funds are presented as supplementary information presented on pages 40 - 44 of this report.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE (DOLLARS ARE IN THOUSANDS)

The Sheriff implemented the new financial reporting model used in this report beginning with the current fiscal year ended June 30, 2002. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Sheriff as a whole.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

The Sheriff's net assets at fiscal year-end are \$2,620,591. The following table provides a summary of the Sheriff's net assets:

Summary of Net Assets

| | Governmental Activities | Percentage Total |
|--|------------------------------------|-----------------------------|
| Assets: | | |
| Current assets and other assets | \$ 2,766,974 | 82% |
| Capital assets | <u>603,347</u> | <u>18%</u> |
| Total assets | <u>3,370,321</u> | <u>100%</u> |
| Liabilities: | | |
| Current liabilities | 294,465 | 39% |
| Long-term liabilities | <u>455,265</u> | <u>61%</u> |
| Total liabilities | <u>749,730</u> | <u>100%</u> |
| Net assets: | | |
| Investment in capital assets, net of debt | 197,347 | 8% |
| Restricted | 12,000 | - |
| Unrestricted | <u>2,411,244</u> | <u>92%</u> |
| Total net assets | <u>\$ 2,620,591</u> | <u>100%</u> |

The Sheriff continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 9.4 to 1.

The Sheriff reported positive balances in net assets for the governmental activities. Although net assets decreased \$146,382 for governmental activities in fiscal 2002, the Sheriff still reports \$2.6 million.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

Note that only 8% of the governmental activities' net assets are tied up in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Since this is the first year in which government-wide information is available, comparative data is not presented. However, comparative data will be accumulated and presented to assist analysis in future years. The following table provides a summary of the Sheriff's changes in net assets:

Summary of Changes in Net Assets

| | Governmental Activities | Percentage of Total |
|-----------------------------|------------------------------------|--------------------------------|
| Revenues: | | |
| Program: | | |
| Charges for services/fines | \$ 484,354 | 7% |
| Operating grants | 547,431 | 7% |
| General: | | |
| Property taxes | 5,592,902 | 76% |
| Unrestricted state grants | 525,683 | 7% |
| Interest | 55,830 | 1% |
| Miscellaneous | <u>168,677</u> | <u>2%</u> |
| Total revenues | <u>7,374,877</u> | <u>100%</u> |
| Program expenses: | | |
| Public safety | 7,489,159 | 100% |
| Interest | <u>32,100</u> | <u>0%</u> |
| Total expenses | <u>7,521,259</u> | <u>100%</u> |
| Change in net assets | (146,382) | |
| Beginning net assets | <u>2,766,973</u> | |
| Ending net assets | <u><u>\$2,620,591</u></u> | |

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

GOVERNMENTAL REVENUES

The Sheriff is heavily reliant on property taxes to support its operations. Property taxes provided 75% of the Sheriff's total revenues. Because of the Sheriff's healthy financial position, we have been able to earn \$55,830 in interest earnings to support governmental activities. Also, note that program revenues cover only 14% of governmental operating expenses. This means that the government's taxpayers and the Sheriff's other general revenues fund 86% of its operations.

GOVERNMENTAL FUNCTIONAL EXPENSES

The total function of Sheriff's office is public safety activities. The only other non-functional cost is interest expense related to the outstanding certificates of indebtedness. Of the total costs, depreciation on the office equipment and vehicles was \$629,902 or 8.4% of total expenses.

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$2,673,509. Of this year-end total, \$2,582,151 or 96.6% is unreserved indicating availability for continuing the Sheriff activities. Legally restricted fund balances (i.e., the reserved fund balances) include: \$12,000 committed to service debt and \$80,149, which is tied up in, prepaid items.

The total ending fund balances of governmental funds show a minor decrease of \$3,210 or less than 1% from the prior year.

MAJOR GOVERNMENTAL FUNDS

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by \$9,651 from the prior year. In fiscal year 2001, the fund balance increased \$486,460. However, in fiscal 2002, revenues were down \$283,605.

Two key factors contributed to this change. The reduction in intergovernmental local revenue relates to a reduction of approximately \$180,000 or 32% from the district attorney's office for asset forfeiture monies. In addition, interest revenue was down approximately \$58,000 or 51% due to lower rates of return on investments.

Operating expenditures were approximately \$7.3 million or 6% greater than fiscal 2000. Non-personnel operating costs increased approximately \$320,000 or 43% over the prior year. Unfortunately, the primary cause for this increase related to an increase of the hospital insurance rates. In addition, in 2001, the debt service was paid from a debt service fund, rather than the general fund, as in 2002.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

Although the General Fund's ending fund balance was slightly less than the prior year, we consider this amount very adequate, representing the equivalent of 36% of annual expenditures.

The only other fund that the Sheriff's office maintains is the L.E.A.D Task Force special revenue fund. The primary revenue stream in this fund is a federal grant that we use to fund the salaries of two deputies assigned to narcotics investigations. The total year-end fund balance in this fund increased \$6,441 to \$11,209.

BUDGETARY HIGHLIGHTS

General Fund

The General Fund's original and final revenue budgets were less than the actual amounts reported in fiscal year 2001. The majority of the reduction related to the reduction in forfeiture monies as we discussed above.

The original expenditure budget reported an increase of 6.5% over the actual 2001 amounts. As we discussed above, the increases relate to hospital insurance rates and debt service.

The final amended budget reported revenues increasing 3.6% over the original budget. The expenditure amended budget increased 1.5% over the original budget.

Although the overall increase in the amended budget was small, some of the reasons for the changes in the expenditure budget included:

- A reduction in overtime pay
- A correction in the amended budget to reflect the cost of the social security and medicare taxes
- An increase in both hospitalization and life insurance premiums
- A correction in the amended budget to reduce the amount budgeted for liability insurance
- An increase in the prisoner feeding costs

The L.E.A.D Task Force Special Revenue Fund

The budget was not amended in 2002 and the actual revenues and expenditures were consistent with the original adopted budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Management's Discussion and Analysis (Unaudited) (Continued)

Capital assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2002, was \$197,347. The overall increase was 1.4% for the Sheriff as a whole. See Note 7 for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

| | Governmental Activities | |
|---------------------------------|-------------------------|--------------|
| | 2002 | 2001 |
| Depreciable assets: | | |
| Office equipment & furniture | \$ 1,922,539 | \$ 1,823,951 |
| Vehicles | 2,102,910 | 2,030,274 |
| Total depreciable assets | 4,025,449 | 3,854,225 |
| Less accumulated depreciation | 3,422,102 | 2,945,610 |
| Book value - depreciable assets | \$ 603,347 | \$ 908,615 |
| Percentage depreciated | 85% | 76% |

At June 30, 2002, the depreciable capital assets for governmental activities were 85% depreciated versus 76% in the prior year. This comparison indicates that the Sheriff is replacing its assets at 52% of its depreciation costs. At this rate of replacement, the capital assets will become fully depreciated within a few years. This percentage is a negative indicator.

The major additions to the vehicles account includes:

| | | |
|--------------------|------------|-------------------------------|
| Six new vehicles | \$ 143,556 | (an average cost of \$23,926) |
| Five used vehicles | \$ 78,714 | (an average cost of \$15,743) |

Long-term debt

At the end of the fiscal year, the Sheriff had total certificates of indebtedness outstanding of \$400,000. The total amount of this debt is secured by General Fund ad valorem taxes. During the year, the Sheriff retired \$180,000 or 31% of the beginning outstanding bonded debt balance. Within two years, all the certificates of indebtedness will be retired. See note 11 for additional information regarding long-term debt.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Brent Allain, Sheriff, Iberville Parish Sheriff and Tax Collector, P.O. Box 231, Plaquemine, LA 70764.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Statement of Net Assets
June 30, 2002

| ASSETS | |
|---|--------------------|
| Cash and interest-bearing deposits | \$ 138,883 |
| Investments | 2,428,515 |
| Due from other governmental units | 95,708 |
| Other receivables | 23,719 |
| Prepaid items | 80,149 |
| Capital assets, net | <u>603,347</u> |
| Total assets | <u>3,370,321</u> |
| LIABILITIES | |
| Current liabilities: | |
| Accounts and other accrued payables | 93,465 |
| Interest payable | 6,000 |
| Long-term liabilities: | |
| Due within one year | 195,000 |
| Due after one year | 455,265 |
| Total liabilities | <u>749,730</u> |
| NET ASSETS | |
| Invested in capital assets, net of related debt | 197,347 |
| Restricted for debt service | 12,000 |
| Unrestricted | <u>2,411,244</u> |
| Total net assets | <u>\$2,620,591</u> |

The accompanying notes are an integral part of the basic financial statements.

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana

Statement of Activities
 Year Ended June 30, 2002

| | | Program Revenues | | | Net (Expense) Revenues and Changes in Net Assets |
|--|--------------------|--|--|--|---|
| Activities | Expenses | Fees, Fines, and Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Governmental activities: | | | | | |
| Public safety | \$7,489,159 | \$ 484,354 | \$ 547,431 | \$ - | \$(6,457,374) |
| Interest on long-term debt | <u>32,100</u> | - | - | - | <u>(32,100)</u> |
| Total | <u>\$7,521,259</u> | <u>\$ 484,354</u> | <u>\$ 547,431</u> | <u>\$ -</u> | <u>(6,489,474)</u> |
| General revenues: | | | | | |
| Taxes - | | | | | 5,592,902 |
| Property taxes, levied for general purposes | | | | | 525,683 |
| Grants and contributions not restricted to specific programs - | | | | | 55,830 |
| State sources | | | | | <u>168,677</u> |
| Interest and investment earnings | | | | | <u>6,343,092</u> |
| Miscellaneous | | | | | (146,382) |
| Total general revenues | | | | | <u>2,766,973</u> |
| Change in net assets | | | | | <u>\$ 2,620,591</u> |
| Net assets - July 1, 2001 | | | | | |
| Net assets - June 30, 2002 | | | | | |

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

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

Balance Sheet - Governmental Funds
June 30, 2002

| | General Fund | Special Revenue Fund | Total Governmental Funds |
|--------------------------------------|--------------------|----------------------------|--------------------------------|
| ASSETS AND OTHER DEBITS | | | |
| Cash | \$ 12,000 | \$38,187 | \$ 50,187 |
| Interest-bearing deposits | 47,417 | 1,104 | 48,521 |
| Investments | 2,428,515 | - | 2,428,515 |
| Receivables: | | | - |
| Due from other governmental units | 90,107 | 5,601 | 95,708 |
| Due from other funds | 57,001 | - | 57,001 |
| Other | 23,719 | - | 23,719 |
| Prepaid expenditures | 80,149 | - | 80,149 |
| Total assets | \$2,738,908 | \$44,892 | \$2,783,800 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | \$ 25,528 | \$18,000 | \$ 43,528 |
| Other accrued liabilities | 49,937 | - | 49,937 |
| Due to other funds | 1,143 | 15,683 | 16,826 |
| Total liabilities | 76,608 | 33,683 | 110,291 |
| Fund balances: | | | |
| Reserved for prepaids | 80,149 | - | 80,149 |
| Reserved for debt service | 12,000 | - | 12,000 |
| Unreserved, undesignated | 2,582,151 | - | 2,582,151 |
| Total fund balances | 2,662,300 | 11,209 | 2,673,509 |
| Total liabilities and fund balances | \$2,738,908 | \$44,892 | \$2,783,800 |

The accompanying notes are an integral part of the basic financial statements.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2002

| | | |
|--|----------------|--------------------|
| Total fund balances for governmental funds at June 30, 2002 | | \$2,673,509 |
| Total net assets reported for governmental activities in the statement of net assets is different because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of: | | |
| Equipment and furniture, net of \$1,529,483 accumulated depreciation | \$ 393,056 | |
| Vehicles, net of \$1,892,619 accumulated depreciation | <u>210,291</u> | 603,347 |
| Long-term liabilities at June 30, 2002: | | |
| Certificates of indebtedness payable | \$(400,000) | |
| Compensated absences payable | (250,265) | |
| Accrued interest payable | <u>(6,000)</u> | <u>(656,265)</u> |
| Total net assets of governmental activities at June 30, 2002 | | <u>\$2,620,591</u> |

The accompanying notes are an integral part of the basic financial statements.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

**Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended June 30, 2002**

| | General Fund | Special Revenue Fund | Total |
|---|---------------------|----------------------------|---------------------|
| Revenues: | | | |
| Ad valorem taxes | \$ 5,592,902 | \$ - | \$ 5,592,902 |
| Intergovernmental revenues - | | | |
| Federal grants | 66,895 | 50,000 | 116,895 |
| State revenue sharing (net) | 224,327 | - | 224,327 |
| State supplemental pay | 301,356 | - | 301,356 |
| State grants | 48,916 | - | 48,916 |
| Local government | 381,620 | - | 381,620 |
| Fees, charges, and commissions for services - | | | |
| Commissions on fines, bonds, sales and seizures | 142,355 | 1,386 | 143,741 |
| Civil and criminal fees | 162,930 | - | 162,930 |
| Court attendance | 20,366 | - | 20,366 |
| Transporting prisoners | 2,910 | - | 2,910 |
| Feeding and keeping prisoners | 154,407 | - | 154,407 |
| Interest income | 55,811 | 19 | 55,830 |
| Miscellaneous - | | | |
| Video Poker | 48,976 | - | 48,976 |
| Other | 119,701 | - | 119,701 |
| Total revenues | 7,323,472 | 51,405 | 7,374,877 |
| Expenditures: | | | |
| Current - | | | |
| Public safety: | | | |
| Personal services and related benefits | 3,968,873 | 33,600 | 4,002,473 |
| Operating services | 1,069,675 | - | 1,069,675 |
| Operations and maintenance | 1,699,891 | 5,500 | 1,705,391 |
| Travel and other charges | 61,114 | - | 61,114 |
| Debt service - | | | |
| Principal retirement | 180,000 | - | 180,000 |
| Interest | 34,800 | - | 34,800 |
| Capital outlay | 324,634 | - | 324,634 |
| Total expenditures | 7,338,987 | 39,100 | 7,378,087 |
| Excess (deficiency) of revenues over expenditures | (15,515) | 12,305 | (3,210) |
| Other financing sources (uses): | | | |
| Operating transfers in | 5,864 | - | 5,864 |
| Operating transfers out | - | (5,864) | (5,864) |
| Total other financing sources (uses) | 5,864 | (5,864) | - |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | (9,651) | 6,441 | (3,210) |
| Fund balances, beginning | 2,671,951 | 4,768 | 2,676,719 |
| Fund balances, ending | \$ 2,662,300 | \$ 11,209 | \$ 2,673,509 |

The accompanying notes are an integral part of the basic financial statements.

**IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2002**

| | |
|---|----------------------------|
| Total net changes in fund balances at June 30, 2002 per Statement of Revenues, Expenditures and Changes in Fund Balances | \$ (3,210) |
| The change in net assets reported for governmental activities in the statement of activities is different because: | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | |
| Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances | \$ 324,634 |
| Depreciation expense for the year ended June 30, 2002 | <u>(629,902)</u> (305,268) |
| Bond principal retirement considered as an expenditure on Statement | 180,000 |
| Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis | 2,700 |
| Excess of compensated absences earned over compensated absences used | <u>(20,604)</u> |
| Total changes in net assets at June 30, 2002 per Statement of Activities | <u><u>\$(146,382)</u></u> |

The accompanying notes are an integral part of the basic financial statements.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Statement of Fiduciary Net Assets and Liabilities
Fiduciary Funds
June 30, 2002

| | <u>Agency Funds</u> |
|--|-------------------------|
| ASSETS | |
| Cash | \$ 32,587 |
| Interest-bearing deposits | 459,309 |
| Investments | <u>29,865</u> |
| Total assets | <u>\$ 521,761</u> |
| LIABILITIES | |
| Due to taxing bodies, prisoners and others | <u>\$ 521,761</u> |

The accompanying notes are an integral part of the basic financial statements.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements

INTRODUCTION

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, and serving subpoenas.

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

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

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

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 conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

(1) Summary of Significant Accounting Policies

A. 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 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.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Iberville Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments", issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. Both of the governmental funds of the Sheriff are considered to be major funds. The funds of the Sheriff are described below:

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

Governmental Funds –

General Fund - the primary operating fund of the Sheriff and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

L.E.A.D. Task Force Special Revenue Fund – This fund is used 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.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

The amounts reflected in the General and Special Revenue Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Sheriff operations.

The amounts reflected in the General Fund and Special Revenue Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

Revenues

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

The Sheriff's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

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.

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

D. Budgets

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 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 the 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 are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

F. Investments

Under state law, the Sheriff may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 2002, the Sheriff's investments in LAMP, which are stated at amortized cost, amounted to \$2,458,380.

G. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

H. 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 expenditures 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, 2002.

I. Prepaid Items

Insurance payments made to insurance agencies that will benefit periods beyond June 30, 2002 are recorded as prepaid items.

J. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available (or describe other method of valuation). Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$1,500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Asset Class</u> | <u>Estimated Useful Lives</u> |
|----------------------------------|-------------------------------|
| Office, equipment, and furniture | 5-20 |
| Vehicles | 5 |

K. Compensated Absences

Employees of the Sheriff's office earn from 12 to 18 days of personal leave each year, depending on their length of service. Personal leave may be carried over into bank days. Bank days and personal leave are compensable if an employee leaves the service of the Iberville Parish Sheriff. Additional sick leave without pay is allowed at the discretion of the Sheriff. At June 30, 2002, employees of the Sheriff have accumulated and vested \$250,265 of compensated absence benefits.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

L. Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

M. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

N. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

O. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(2) Changes in Accounting Principles

For the year ended June 30, 2002, the Sheriff has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Sheriff’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Sheriff also implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, No. 37, Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. At June 30, 2002, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

The implementation of GASB Statement No. 34 caused the opening fund balance at June 30, 2001 to be restated in terms of “net assets” as follows:

| | | |
|---|--------------------|---------------------|
| Total fund balances - Governmental Funds at June 30, 2001 | | \$ 2,676,719 |
| Add: Cost of capital assets at June 30, 2001 | \$3,854,225 | |
| Less: Accumulated depreciation at June 30, 2001 | <u>(2,945,610)</u> | 908,615 |
| Less: Bond principal at June 30, 2001 | (580,000) | |
| Accrued interest payable at June 30, 2001 | (8,700) | |
| Compensated absences payable at June 30, 2001 | <u>(229,661)</u> | <u>(818,361)</u> |
| Net assets at June 30, 2001 | | <u>\$ 2,766,973</u> |

(3) 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, 2002, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$630,779, as follows:

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

| | Government-wide Statement of Net Assets | Fiduciary Funds Statement of Net Assets | <u>Total</u> |
|------------------------------|---|---|------------------|
| Noninterest-bearing deposits | \$ 52,035 | \$ 32,587 | \$ 84,622 |
| Interest-bearing deposits | <u>86,848</u> | <u>459,309</u> | <u>546,157</u> |
| Total | <u>\$138,883</u> | <u>\$491,896</u> | <u>\$630,779</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, 2002, are secured as follows:

| | |
|---------------------------------|-------------------|
| Bank balances | \$ <u>940,493</u> |
| Federal deposit insurance | 241,735 |
| Pledged securities (category 3) | <u>698,758</u> |
| Total | <u>\$ 940,493</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.

(4) Investments

The Sheriff can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The Sheriff's investments are categorized to give an indication of the level of risk assumed by it at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Sheriff's name.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

In accordance with GASB Codification Section I50.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section I50.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc.; a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost. GASB Statement No. 31 requires that investments, that fall within the definitions of said statement, be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7.

At June 30, 2002, the Sheriff's investments totaled \$2,458,380 as follows:

| Description | Category | Interest Rate | Amortized Cost | Approximate Market Value |
|---|----------|------------------|---------------------------|-----------------------------|
| LAMP: | | | | |
| Government-wide statement of net assets | N/A | variable | \$2,428,515 | \$2,428,515 |
| Fiduciary Funds statement of net assets | N/A | variable | 29,865 | 29,865 |
| Total | | | <u>\$2,458,380</u> | <u>\$2,458,380</u> |

(5) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to 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, 2002, 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 \$261,212,126.

Total law enforcement taxes levied during 2002 were \$5,746,667.

(6) Due from Other Governmental Units

Amounts due from other governmental units at June 30, 2002 consist of the following:

| | General Fund | Special Revenue Fund | Total |
|--------------------|------------------|----------------------------|------------------|
| Federal grants | \$ 16,244 | \$ 5,601 | \$ 21,845 |
| Parish governments | 27,387 | - | 27,387 |
| State of Louisiana | 37,502 | - | 37,502 |
| Other | 8,974 | - | 8,974 |
| | <u>\$ 90,107</u> | <u>\$ 5,601</u> | <u>\$ 95,708</u> |

(7) Capital Assets

Capital asset activity for the year ended June 30, 2002 was as follows:

| | Balance 7/1/01 | Additions | Deletions | Balance 6/30/02 |
|---------------------------------------|-------------------|---------------------|-------------|--------------------|
| Governmental activities: | | | | |
| Office, equipment, and furniture | \$ 1,823,951 | \$ 102,370 | \$ (3,782) | \$ 1,922,539 |
| Vehicles | 2,030,274 | 222,264 | (149,628) | 2,102,910 |
| Total | 3,854,225 | 324,634 | (153,410) | 4,025,449 |
| Less: accumulated depreciation | | | | |
| Office, equipment, and furniture | 1,323,945 | 209,320 | (3,782) | 1,529,483 |
| Vehicles | 1,621,665 | 420,582 | (149,628) | 1,892,619 |
| Total | 2,945,610 | 629,902 | (153,410) | 3,422,102 |
| Net capital assets | <u>\$ 908,615</u> | <u>\$ (305,268)</u> | <u>\$ -</u> | <u>\$ 603,347</u> |

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

Depreciation expense in the amount of \$629,902 was charged to public safety.

(8) Pension Plan

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 9.8% of their annual covered salary and the Iberville Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 7.0% 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, 2002, 2001, and 2000 were \$237,349, \$204,772, and \$198,585, respectively.

(9) Changes in Agency Fund Balances

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

| | <u>Sheriff's Fund</u> | <u>Tax Collector Fund</u> | <u>Installment Fines Fund</u> | <u>Inmate Deposit Fund</u> |
|-------------------------|---------------------------|-----------------------------------|-----------------------------------|------------------------------------|
| Balances, June 30, 2001 | \$ 70,171 | \$ 346,395 | \$ 212,647 | \$ 10,104 |
| Additions | 704,015 | 23,199,785 | 835,873 | 164,159 |
| Reductions | <u>(718,732)</u> | <u>(23,342,166)</u> | <u>(754,898)</u> | <u>(164,274)</u> |
| Balances, June 30, 2002 | <u>\$ 55,454</u> | <u>\$ 204,014</u> | <u>\$ 293,622</u> | <u>\$ 9,989</u> |

(10) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2002, include \$194,754 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.

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

(11) Long-Term Debt

The Sheriff's long-term debt is attributable to governmental activities. The following is a summary of the long-term debt transactions during the year:

| | |
|---|-------------------|
| Long-term debt payable at June 30, 2001 | \$ 580,000 |
| Additions | - |
| Reductions | <u>(180,000)</u> |
| Long-term debt payable at June 30, 2002 | <u>\$ 400,000</u> |

Long-term debt payable at June 30, 2002, is comprised of the following individual issue:

| | |
|--|-------------------|
| \$1,600,000 certificates of indebtedness dated December 19, 1994; due in annual installments of \$195,000 to \$205,000 through March 1, 2004; interest at 6.0 percent; secured by General Fund ad valorem tax revenues | <u>\$ 400,000</u> |
|--|-------------------|

The certificates are due as follows:

| Year ending June 30, | Principal | Interest | Total |
|-------------------------|-------------------|------------------|-------------------|
| 2003 | \$ 195,000 | \$ 24,000 | \$ 219,000 |
| 2004 | <u>205,000</u> | <u>12,300</u> | <u>217,300</u> |
| Total | <u>\$ 400,000</u> | <u>\$ 36,300</u> | <u>\$ 436,300</u> |

(12) Litigation and Claims

At June 30, 2002, 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.

**IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana**

Notes to Financial Statements (Continued)

(13) 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, 2002. 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.

(14) 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.

(15) Risk Management

The Sheriff is exposed to risks of loss in the areas of auto liability, professional law enforcement liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(16) Interfund Transactions

A. Receivable and Payables

Interfund receivables and payables consisted of amounts due to/from other funds for fees earned for services performed. They consisted of the following at June 30, 2002:

| | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|------------------------|----------------------------------|-------------------------------|
| General Fund | \$ 57,001 | \$ 1,143 |
| Special Revenue Fund: | | |
| L.E.A.D. Task Force | - | 15,683 |
| Agency Funds: | | |
| Sheriff's Fund | - | 2,991 |
| Tax Collector Fund | - | 27,547 |
| Installment Fines Fund | - | 10,780 |
| Inmate Deposit Fund | 1,143 | - |
| | <u>\$ 58,144</u> | <u>\$ 58,144</u> |

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Notes to Financial Statements (Continued)

B. Transfers

Transfers consisted of \$5,864 transferred from the L.E.A.D. Task Force Special Revenue Fund to the General Fund for reimbursement of salaries.

(17) Unsettled Balances – Tax Collector Fund

The unsettled balances of the Tax Collector Fund at June 30, 2002 consist of:

| | |
|-------------------------|-------------------------|
| Refunds and redemptions | \$ 8,820 |
| Protect taxes | <u>195,194</u> |
| Total | <u><u>\$204,014</u></u> |

**REQUIRED SUPPLEMENTARY
INFORMATION**

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2002

| | Budget | | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | (Negative) |
| Revenues: | | | | |
| Ad valorem taxes | \$5,450,000 | \$5,603,626 | \$5,592,902 | \$ (10,724) |
| Intergovernmental revenues - | | | | |
| Federal grants | 150,000 | 70,000 | 66,895 | (3,105) |
| State revenue sharing (net) | 215,000 | 224,327 | 224,327 | - |
| State supplemental pay | 312,000 | 301,578 | 301,356 | (222) |
| State grants | - | 50,000 | 48,916 | (1,084) |
| Local government | 168,496 | 403,295 | 381,620 | (21,675) |
| Fees, charges, and commissions for services - | | | | |
| Commissions on fines, bonds, sales and seizures | 204,000 | 155,750 | 142,355 | (13,395) |
| Civil and criminal fees | 190,500 | 167,100 | 162,930 | (4,170) |
| Court attendance | 16,000 | 20,400 | 20,366 | (34) |
| Transporting prisoners | 5,000 | 3,500 | 2,910 | (590) |
| Feeding and keeping prisoners | 211,200 | 169,117 | 154,407 | (14,710) |
| Interest income | 100,000 | 49,453 | 55,811 | 6,358 |
| Miscellaneous - | | | | |
| Video Poker | 57,000 | 55,000 | 48,976 | (6,024) |
| Other | 166,080 | 238,298 | 119,701 | (118,597) |
| Total revenues | <u>7,245,276</u> | <u>7,511,444</u> | <u>7,323,472</u> | <u>(187,972)</u> |
| Expenditures: | | | | |
| Current - | | | | |
| Public safety: | | | | |
| Personal services and related benefits | 4,084,100 | 3,972,609 | 3,968,873 | 3,736 |
| Operating services | 1,187,000 | 1,211,857 | 1,069,675 | 142,182 |
| Operations and maintenance | 1,574,700 | 1,718,566 | 1,699,891 | 18,675 |
| Travel and other charges | 47,200 | 68,500 | 61,114 | 7,386 |
| Debt service | 214,800 | 214,800 | 209,400 | 5,400 |
| Capital outlay | 267,000 | 301,000 | 324,634 | (23,634) |
| Total expenditures | <u>7,374,800</u> | <u>7,487,332</u> | <u>7,333,587</u> | <u>153,745</u> |
| Excess (deficiency) of revenues over expenditures | (129,524) | 24,112 | (10,115) | (34,227) |
| Other financing source: | | | | |
| Operating transfer in | - | - | 5,864 | 5,864 |
| Excess (deficiency) of revenues and other source over expenditures | (129,524) | 24,112 | (4,251) | (28,363) |
| Fund balance, beginning | <u>2,654,551</u> | <u>2,654,551</u> | <u>2,654,551</u> | <u>-</u> |
| Fund balance, ending | <u>\$2,525,027</u> | <u>\$2,678,663</u> | <u>\$2,650,300</u> | <u>\$ (28,363)</u> |

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

Special Revenue Fund - L.E.A.D. Task Force
Budgetary Comparison Schedule
Year Ended June 30, 2002

| | Budget | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------|------------------------|------------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Federal grants | \$ 50,000 | \$ 50,000 | \$50,000 | \$ - |
| Commissions - seizures | - | - | 1,386 | 1,386 |
| Interest earned | - | - | 19 | 19 |
| Total revenues | <u>50,000</u> | <u>50,000</u> | <u>51,405</u> | <u>1,405</u> |
| Expenditures: | | | | |
| Current - | | | | |
| Public safety: | | | | |
| Personal services and related benefits | 43,248 | 43,248 | 33,600 | 9,648 |
| Operations and maintenance | 6,752 | 6,752 | 5,500 | 1,252 |
| Total expenditures | <u>50,000</u> | <u>50,000</u> | <u>39,100</u> | <u>10,900</u> |
| Excess of revenues over expenditures | - | - | 12,305 | 12,305 |
| Other financing use: | | | | |
| Transfer to General Fund | - | - | <u>(5,864)</u> | <u>(5,864)</u> |
| Excess of revenues over expenditures and other use | - | - | 6,441 | 6,441 |
| Fund balance, beginning | <u>4,768</u> | <u>4,768</u> | <u>4,768</u> | <u>-</u> |
| Fund balance, ending | <u><u>\$ 4,768</u></u> | <u><u>\$ 4,768</u></u> | <u><u>\$11,209</u></u> | <u><u>\$ 6,441</u></u> |

OTHER SUPPLEMENTARY INFORMATION

IBERVILLE PARISH SHERIFF
Plaquemine, Louisiana

General Fund
Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2002

| | Budget | | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Current: | | | | |
| Public safety - | | | | |
| Personal services and related benefits: | | | | |
| Sheriff salary | \$ 77,000 | \$ 77,000 | \$ 77,000 | \$ - |
| Deputies salaries | 3,780,000 | 3,609,259 | 3,588,826 | 20,433 |
| Pension and payroll taxes | 219,400 | 278,650 | 295,347 | (16,697) |
| Sheriff's expense allowance | 7,700 | 7,700 | 7,700 | - |
| Total personal services and related benefits | <u>4,084,100</u> | <u>3,972,609</u> | <u>3,968,873</u> | <u>3,736</u> |
| Operating services: | | | | |
| Hospitalization and life insurance | 828,000 | 948,981 | 857,553 | 91,428 |
| Auto insurance | 12,000 | 12,000 | 13,026 | (1,026) |
| Other liability insurance | 347,000 | 250,876 | 199,096 | 51,780 |
| Total operating services | <u>1,187,000</u> | <u>1,211,857</u> | <u>1,069,675</u> | <u>142,182</u> |
| Operations and maintenance: | | | | |
| Ambulance operators | 570,000 | 570,000 | 570,000 | - |
| Auto fuel and oil | 210,000 | 200,000 | 182,993 | 17,007 |
| Auto maintenance | 150,000 | 140,100 | 138,452 | 1,648 |
| Deputy uniforms, supplies, etc. | 41,600 | 67,200 | 63,954 | 3,246 |
| Office supplies and maintenance | 168,000 | 169,770 | 177,302 | (7,532) |
| Telephone | 90,000 | 87,700 | 80,812 | 6,888 |
| Prisoner feeding and maintenance | 205,000 | 290,446 | 293,753 | (3,307) |
| Legal fees | 55,000 | 60,000 | 65,391 | (5,391) |
| Other professional fees | 45,000 | 84,529 | 82,170 | 2,359 |
| Criminal investigation expenditures | 17,000 | 20,250 | 29,049 | (8,799) |
| Employee physicals | 13,500 | 9,665 | 10,811 | (1,146) |
| Other | 9,600 | 18,906 | 5,204 | 13,702 |
| Total operations and maintenance | <u>1,574,700</u> | <u>1,718,566</u> | <u>1,699,891</u> | <u>18,675</u> |
| Travel and other charges | <u>47,200</u> | <u>68,500</u> | <u>61,114</u> | <u>7,386</u> |
| Debt service: | | | | |
| Principal and interest | 180,000 | 180,000 | 180,000 | - |
| Interest | 34,800 | 34,800 | 29,400 | 5,400 |
| Total debt service | <u>214,800</u> | <u>214,800</u> | <u>209,400</u> | <u>5,400</u> |
| Capital outlay: | | | | |
| Autos | 225,000 | 225,000 | 222,264 | 2,736 |
| Equipment | 17,000 | 30,000 | 31,462 | (1,462) |
| Computer equipment | 20,000 | 25,000 | 50,091 | (25,091) |
| Office equipment | 5,000 | 21,000 | 20,817 | 183 |
| Total capital outlay | <u>267,000</u> | <u>301,000</u> | <u>324,634</u> | <u>(23,634)</u> |
| Total expenditures | <u>\$7,374,800</u> | <u>\$7,487,332</u> | <u>\$7,333,587</u> | <u>\$153,745</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, 2002

| | Sheriff's Fund | Tax Collector Fund | Installment Fines Fund | Inmate Deposit Fund | Total |
|--|-------------------|--------------------------|---------------------------|---------------------------|-------------------|
| ASSETS | | | | | |
| Cash | \$ 25,589 | \$ - | \$ - | \$ 8,846 | \$ 34,435 |
| Interest-bearing deposits | - | 204,014 | 293,622 | - | 497,636 |
| Investments | 29,865 | - | - | - | 29,865 |
| Due from other funds | - | - | - | 1,143 | 1,143 |
| Total assets | \$ 55,454 | \$ 204,014 | \$ 293,622 | \$ 9,989 | \$ 563,079 |
| LIABILITIES | | | | | |
| Due to other funds | \$ 2,991 | \$ 27,547 | \$ 10,780 | \$ - | \$ 41,318 |
| Due to taxing bodies, prisoners and others | 52,463 | 176,467 | 282,842 | 9,989 | 521,761 |
| Total liabilities | \$ 55,454 | \$ 204,014 | \$ 293,622 | \$ 9,989 | \$ 563,079 |

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

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2002

| | Sheriff's Fund | Tax Collector Fund | Installment Fines Fund | Inmate Deposit Fund | Total |
|--|-------------------|--------------------------|---------------------------|---------------------------|-------------------|
| Balances, beginning of year | \$ 70,171 | \$ 346,395 | \$ 212,647 | \$ 10,104 | \$ 639,317 |
| Additions: | | | | | |
| Deposits - | | | | | |
| Sheriff's sales, suits, and seizures | 434,218 | - | - | - | 434,218 |
| Garnishments | 254,940 | - | - | - | 254,940 |
| Bonds | 14,500 | - | - | - | 14,500 |
| Fines and costs | - | - | 833,333 | - | 833,333 |
| Inmate deposits | - | - | - | 164,159 | 164,159 |
| Taxes, fees, etc., paid to tax collector | - | 23,170,211 | - | - | 23,170,211 |
| Interest on investments | 357 | 29,574 | 2,540 | - | 32,471 |
| Total additions | 704,015 | 23,199,785 | 835,873 | 164,159 | 24,903,832 |
| Total | 774,186 | 23,546,180 | 1,048,520 | 174,263 | 25,543,149 |
| Reductions: | | | | | |
| Taxes, fees, etc., distributed to taxing bodies and others | 13,385 | 23,342,166 | 650,817 | - | 24,006,368 |
| Deposits settled to - | | | | | |
| Sheriff's General Fund | 92,648 | - | 74,521 | 19,441 | 186,610 |
| Clerk of Court | 28,398 | - | 29,560 | - | 57,958 |
| Litigants, attorneys | 519,345 | - | - | - | 519,345 |
| Inmates | - | - | - | 4,310 | 4,310 |
| Other | 25,956 | - | - | 140,523 | 166,479 |
| Bond Refunds | 39,000 | - | - | - | 39,000 |
| Total reductions | 718,732 | 23,342,166 | 754,898 | 164,274 | 24,980,070 |
| Balances, end of year | \$ 55,454 | \$ 204,014 | \$ 293,622 | \$ 9,989 | \$ 563,079 |

**COMPLIANCE
AND
INTERNAL CONTROL**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Conrad O. Chapman, CPA*
P. Troy Courville, CPA*

P.O. Box 82329
Lafayette, LA 70598

Phone (337) 232-4141
Fax (337) 232-8660

WEB SITE:
WWW.KCSRCPAS.COM

Gerald A. Thibodeaux, Jr., CPA
Allen J. LaBry, CPA
Harry J. Clostio, CPA
Penny Angelle Scroggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA
Cheryl L. Bartley, CPA
Robert S. Carter, CPA

MEMBER OF:

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

* A Professional Accounting Corporation

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 Brent Allain
Iberville Parish Sheriff
Plaquemine, Louisiana

We have audited the basic financial statements of the Iberville Parish Sheriff (the Sheriff) as of and for the year ended June 30, 2002, and have issued our report thereon dated September 13, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 basic 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 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 Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic 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 as Item 02-1(IC).

183 South Beadle Road
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70511
Phone (337) 893-7944
Fax (337) 893-7946

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 of management. However, this report is a matter of public record and its distribution is not limited.

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

Lafayette, Louisiana
September 13, 2002

IBERVILLE PARISH SHERIFF
 Plaquemine, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 2002**

| <u>Ref. No.</u> | <u>Fiscal Year Finding Initially Occurred</u> | <u>Description of Finding</u> | <u>Corrective Action Taken</u> | <u>Corrective Action Planned</u> | <u>Name of Contact Person</u> | <u>Anticipated Completion Date</u> |
|----------------------------------|---|--|--------------------------------|--------------------------------------|---------------------------------------|------------------------------------|
| CURRENT YEAR (6/30/02) -- | | | | | | |
| <u>Internal Control:</u> | | | | | | |
| 02-1(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 |
| PRIOR YEAR (6/30/01) -- | | | | | | |
| <u>Internal Control:</u> | | | | | | |
| 01-1(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 |