



*"NATIONALLY ACCREDITED"*

## LAFOURCHE PARISH SHERIFF THIBODAUX, LOUISIANA

### Annual Financial Report

Year Ended June 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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

1/14/09

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**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana

Annual Financial Statements  
As of and for the Year Ended June 30, 2008

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Independent Auditor's Report

Honorable Craig Webre  
Lafourche Parish Sheriff  
Thibodaux, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lafourche Parish Sheriff, State of Louisiana, as of and for the year ended June 30, 2008, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of the Sheriff's fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the Lafourche Parish Sheriff's management. Our responsibility is to express an opinion on these 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 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Lafourche Parish Sheriff as of June 30, 2008, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2008, on our consideration of the Lafourche Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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TIMOTHY S. KEARNS  
MASTER OF BUSINESS ADMINISTRATION  
CERTIFIED PUBLIC ACCOUNTANT

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BRANDY I. KEARNS  
CERTIFIED PUBLIC ACCOUNTANT

The management's discussion and analysis and budgetary comparison information on pages 5 through 12 and page 40, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lafourche Parish Sheriff's basic financial statements. The supplemental information schedules, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Lafourche Parish Sheriff, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



December 29, 2008

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2008**

Within this section of the Lafourche Parish Sheriff (the Sheriff) annual financial report, the Sheriff's management provides this narrative discussion and analysis of the financial activities for the fiscal year ended June 30, 2008. 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 \$9,209,728 (net assets) for the fiscal year reported.

1. Invested in capital assets, net of related debt, of \$3,916,625 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt.
2. Net assets restricted for debt service in the amount of \$63,000 is to pay principal and interest on long-term obligations.
3. Net assets designated for insurance in the amount of \$1,500,000 is to fund future insurance, deductibles, and claims obligations.
4. Net assets designated for the drug task force in the amount of \$101,605 is to fund drug interdiction programs.
5. Net assets designated for D.A.R.E. in the amount of \$12,270 is to fund the D.A.R.E. program.
6. Net assets designated for SELA Crime Lab in the amount of \$19,987 is to fund the SELA Crime Lab.
7. Net assets designated for disasters in the amount of \$1,000,000 is for emergency funding in the event of disaster, such as a hurricane.
8. Unrestricted, undesignated net assets of \$2,596,242 represent the portion available to maintain the Sheriff's continuing obligations to citizens and creditors.

During the year, the Sheriff generated \$24,705,295 in tax and other revenues for governmental programs. Total expenses exceeded total revenues by \$1,003,029. This is in contrast to last year when revenues exceeded expenses by \$1,527,605.

The Sheriff receives approximately 37% of operating revenue from sales taxes collected throughout the parish. Sales tax revenue remained constant compared to last fiscal year. The 5% increase in total revenue is largely due to a 9% increase in charges for services, such as commissions/fees, housing inmates, etc. Ad valorem tax revenue

**LAFORCHE PARISH SHERIFF**  
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**For the year ended June 30, 2008**

increased 10% due to growth in the parish. Ad valorem tax revenue is expected to increase even further in fiscal year 2009 due to the tax reassessment.

The Sheriff's largest expense, salaries and benefits, increased by \$3,140,510, or 21% over last fiscal year. This is primarily due to the increase the Sheriff's office pays for the employee portion of pension cost (from 1.5% to 8%). This benefit reduces the pension burden of its officers, offering additional benefits for employment. Additionally, the cost of group health insurance continues to increase; it is up 28% since fiscal year 2007.

At the end of the current fiscal year, unreserved fund balance for the General Fund was \$3,065,163. Overall, the Sheriff's office continues to maintain a good financial position. The financial highlights are explained in more detail in the remaining sections of this document.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management and Discussion 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.

### *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 between funds.

The first of the 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's finances 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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2008**

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 ad valorem and sales taxes. The sole purpose of these governmental activities is public safety. The government-wide financial statements are presented on pages 13 and 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 used 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 on 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.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight in to 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 to 18 of this report.

Fiduciary funds are reported in the fund financial statements and report taxes, fees, etc. collected for persons and other taxing bodies. The basic agency fund financial statement is presented on page 19 of this report.

*Notes to the basic financial statements*

The accompanying notes to the financial statement provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 20 of this report.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2008**

*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. The budgetary comparison statement is included as "required supplementary information" for the general fund. This statement and schedule demonstrate compliance with the Sheriff's adopted and revised budget. Required supplementary information can be found on page 40 of this report.

In addition, other supplemental information providing details on the individual agency funds as well as the schedule of expenditures of federal awards is presented on pages 41 to 46 of this report.

**FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

The Sheriff implemented the new financial reporting model used in this report beginning with the year ended June 30, 2003. 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.

The Sheriff's net assets at fiscal year-end are \$10,202,583. The following table provides a comparative summary of the Sheriff's net assets:

Summary of Net Assets

	Governmental activities 6/30/2008	%	Governmental activities 6/30/2007	%
	Total		Total	
<b>Assets:</b>				
Current assets and other assets	\$ 8,527,133	68%	\$ 8,629,854	68%
Capital assets	3,976,625	32%	4,039,027	32%
<b>Total assets</b>	<b>12,503,758</b>	<b>100%</b>	<b>12,668,881</b>	<b>100%</b>
<b>Liabilities:</b>				
Current liabilities	2,765,109	84%	1,991,315	81%
Long-term liabilities	528,921	16%	474,983	19%
<b>Total liabilities</b>	<b>3,294,030</b>	<b>100%</b>	<b>2,466,298</b>	<b>100%</b>

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2008**

Net assets:				
Invested in capital assets, net of debt	3,916,625	42.5%	3,919,122	38.4%
Restricted for debt service	63,000	0.7%	66,000	0.6%
Unrestricted	<u>5,230,103</u>	<u>56.8%</u>	<u>6,217,461</u>	<u>60.9%</u>
 Total net assets	 <u>\$ 9,209,728</u>	 <u>100%</u>	 <u>\$10,202,583</u>	 <u>100%</u>

The Sheriff's current and capital assets have remained virtually unchanged. During the past year, there were \$759,039 put into capital assets throughout the parish in order to enhance law enforcement services and provide protection for law officers as well as the citizens of Lafourche Parish.

The following table provides a summary of the Sheriff's change in net assets:

Summary of Changes in Net Assets

	Governmental activities 6/30/2008	% Total	Governmental activities 6/30/2007	% Total
<b>Revenues:</b>				
<b>Program:</b>				
Charges for services	5,124,679	20.7%	\$ 4,697,207	19.9%
Operating grants	594,769	2.4%	577,106	2.4%
<b>General:</b>				
Ad valorem taxes	5,260,002	21.3%	4,768,121	20.2%
Sales taxes	9,143,021	37.0%	9,113,259	38.6%
State revenue sharing	193,513	0.8%	184,250	0.8%
Sale of goods	461,538	1.9%	438,556	1.9%
Unrestricted grants & contributions	3,532,212	14.3%	3,468,730	14.7%
Interest income	171,577	0.7%	240,511	1.0%
Other income	<u>223,985</u>	<u>0.9%</u>	<u>133,984</u>	<u>0.6%</u>
 Total revenues	 <u>24,705,295</u>	 <u>100%</u>	 <u>23,621,723</u>	 <u>100%</u>
 <b>Program expenses:</b>				
Public safety	25,702,308	100.0%	22,083,460	100.0%
Interest expense	<u>6,016</u>	<u>0.0%</u>	<u>10,658</u>	<u>0.0%</u>
 Total expenses	 <u>25,708,324</u>	 <u>100%</u>	 <u>22,094,118</u>	 <u>100%</u>

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2008**

Changes in net assets	(1,003,029)	1,527,605
Beginning net assets	<u>10,212,758</u>	<u>8,685,153</u>
Ending net assets	<u>\$ 9,209,729</u>	<u>\$ 10,212,758</u>

**GOVERNMENTAL ACTIVITIES**

The Sheriff uses funds to help control and manage money for particular purposes. Governmental funds are reported in the fund statements with short-term, inflow and outflow of spendable resources focus. At the completion of the year, the Sheriff's governmental fund reported a fund balance of \$5,762,024. This reflects a 14% decrease from last year. The primary reasons for the decrease in the fund balance are essentially the same as the decrease in net assets.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Sheriff's budget was adopted on June 8, 2007 and amended on June 13, 2008.

The general fund's original and final revenue budgets varied by 5%. Additional revenue from intergovernmental and self generated fees was the primary reason for the increase in 2008. The receipt of these funds was not anticipated at the time the original budget was prepared. The actual revenues were 2% more than the final budgeted amounts, within the guidelines of state law.

The original and final expenditure budget varied by 11%. Significant increases were in salaries and benefits. The figures for the pay increase were not known at the time the original budget was prepared. The actual expenditures were 1% less than the final budgeted amounts, within the guidelines of state law.

The budgetary comparison schedule can be found on page 40.

Next Year's Budget

A balanced budget was adopted for fiscal year 2009. The budget is intended to present to the public a representation of the financial plan of the Sheriff's Office. In this instance, it is a financial picture for the coming year.

Revenues and expenditures have been projected based on prior experience and reflects the best estimate of expected financial activity for the coming year.

Sales and use tax revenues are expected to remain about the same for the upcoming fiscal year, but property tax collections should increase with this being a reassessment

**LAFORCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
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**For the year ended June 30, 2008**

year, and intergovernmental revenues are anticipated to continue to grow for the coming fiscal year.

Budgeted expenditures are those necessary for the normal operation of the Sheriff's Office. In addition, capital outlays for vehicles and equipment, building improvements, computerization and communications equipment are presented.

The presented budget meets the financial demands and fulfills the needs to meet the challenge of the coming fiscal year.

**CAPITAL ASSETS**

At the end of the year, the Sheriff has \$9,189,179 invested in capital assets, including land, buildings, furniture, equipment, and vehicles. This year there were additions of \$759,039 and disposals of \$364,642.

The following table presents a summary of capital asset activity:

	<u>Governmental activities</u>	
	<u>2008</u>	<u>2007</u>
Nondepreciable assets:		
Land	<u>\$ 104,624</u>	<u>\$ 104,624</u>
Depreciable assets:		
Buildings and improvements	\$ 2,103,902	\$1,791,259
Vehicles	4,531,860	4,626,471
Equipment and furniture	<u>2,448,793</u>	<u>2,272,333</u>
Total depreciable assets	9,084,555	8,690,062
Less accumulated depreciation	<u>5,212,554</u>	<u>4,755,659</u>
Book value - depreciable assets	<u>\$ 3,872,001</u>	<u>\$3,934,403</u>
Percentage depreciated	57.4%	54.7%

More detailed information about the Sheriff's capital assets is presented in Note 7 of the financial statements.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2008**

**LONG-TERM DEBT**

The Sheriff did not take on any new debt this fiscal year. \$60,000 of principal was redeemed on existing debt with the total debt balance, not including compensated absences, at year-end to be \$60,000. At the fiscal year-end, the Sheriff had long-term debt as follows:

	<u>2008</u>	<u>2007</u>
Certificate of Indebtedness	<u>\$ 60,000</u>	<u>\$ 120,000</u>

More detailed information about the Sheriff's long-term debt is presented in Note 13 of the financial statements.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Sheriff's finances and to show the Sheriff's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to Sheriff Craig Webre, P.O. Box 5608, Thibodaux, Louisiana 70302.

**CLOSING COMMENTS**

The Sheriff continues to closely monitor the use of its funds to ensure that the funds are spent wisely. We are very proud of the progress that has been made throughout the parish in providing quality law enforcement and protection to all our citizens.

## **Basic Financial Statements**

**Government-Wide  
Financial Statements (GWFS)**

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**

**Statement of Net Assets**  
**June 30, 2008**

**ASSETS**

Cash and cash equivalents	5,685,204
Investments	4,912
Receivables	425,648
Due from other governments	2,411,369
Capital assets:	
Land	104,624
Capital assets, net	<u>3,872,001</u>
 TOTAL ASSETS	 <u><u>\$ 12,503,758</u></u>

**LIABILITIES**

Current liabilities:	
Accounts payable & accrued expenses	\$ 606,240
Salaries and benefits payable	729,782
Deferred grant revenue	49,975
Due to taxing bodies and others	52,951
Due to inmates	1,326,161
Long-term liabilities:	
Due within one year	60,000
Due after one year	<u>468,921</u>
 TOTAL LIABILITIES	 <u><u>\$ 3,294,030</u></u>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 3,916,625
Restricted for debt service	63,000
Unrestricted	<u>5,230,104</u>
 TOTAL NET ASSETS	 <u><u>\$ 9,209,729</u></u>

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

**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana

Statement of Activities  
For the Year Ended June 30, 2008

	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
Activities	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions
Governmental activities:			
Public safety	\$ 25,702,308	\$ 5,124,679	\$ 594,769
Interest on long-term debt	6,016	-	-
	\$ 25,708,325	\$ 5,124,679	\$ 594,769
<b>Total</b>			
			\$ (19,982,861)
			(6,016)
			\$ (19,988,877)
General revenues:			
Property Taxes			\$ 5,260,002
Sales and use taxes			9,143,021
State revenue sharing			193,513
Sales of Goods			461,538
Grants and contributions not restricted to specific programs			3,532,213
Interest earnings			171,577
Other income			223,985
<b>Total general revenues</b>			\$ 18,985,848
Change in net assets			\$ (1,003,029)
Net assets - beginning			10,212,758
Net assets - ending			\$ 9,209,729

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

## **Fund Financial Statements (FFS)**

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**

**Balance Sheet - Governmental Funds**  
**June 30, 2008**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,685,204
Investments, at cost	4,912
Receivables	425,648
Due from other governments	<u>2,411,369</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>8,527,133</u></b>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable and accrued expenses	\$ 606,240
Salaries and related expenses payable	729,782
Deferred grant revenue	49,975
Due to taxing bodies and others	52,951
Due to inmates	<u>1,326,161</u>
Total Liabilities	<b>\$ <u>2,765,109</u></b>
Equity and Other Credits:	
Fund balances:	
Reserved for drug interdiction	\$ 101,605
Reserved for debt service	63,000
Reserved for insurance	1,500,000
Reserved for DARE	12,270
Reserved for SELA Crime Lab	19,987
Reserved for Disasters	1,000,000
Unreserved - undesignated	<u>3,065,163</u>
Total Equity and Other Credits	<b>\$ <u>5,762,024</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>8,527,133</u></b>

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**

**Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2008**

Total fund balances for governmental funds at June 30, 2008 \$ 5,762,024

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:

Land	\$ 104,624	
Buildings and improvements, net of \$708,912 accumulated depreciation	1,394,990	
Equipment and furniture, net of \$1,526,717 accumulated depreciation	922,076	
Vehicles, net of \$2,976,925 accumulated depreciation	<u>1,554,935</u>	3,976,625

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:

Certificates of indebtedness payable	\$ (60,000)	
Compensated absences payable	<u>(468,921)</u>	\$ <u>(528,921)</u>

Total net assets of governmental activities at June 30, 2008 \$ 9,209,728

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended June 30, 2008**

	<u>General Fund</u>
<b>Revenues:</b>	
Ad valorem taxes	\$ 5,260,002
Sales and use taxes	9,143,021
Intergovernmental	4,240,692
Charges for services	5,124,679
Sales of goods	461,538
Forfeitures and restitution	79,803
Interest income	171,577
Other	223,984
Total revenues	\$ 24,705,295
<b>Expenditures:</b>	
Public safety:	
Salaries and related benefits	\$ 18,456,724
Operating expenses	1,968,126
Law enforcement expenditures	2,594,530
Repairs & maintenance	1,522,915
Cost of goods	317,875
Debt service	
Principal retirement	60,000
Interest	6,016
Capital outlay	759,039
Other	
Total expenditures	\$ 25,685,225
Excess (Deficiency) of revenues over expenditures	\$ (979,930)
<b>Other Financing Sources (Uses):</b>	
Proceeds from sale of capital assets	33,335
Total other financing sources (uses)	\$ 33,335
<b>Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>\$ (946,595)</b>
<b>Fund Balance, beginning</b>	<b>\$ 6,708,619</b>
<b>Fund Balance, ending</b>	<b>\$ 5,762,024</b>

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2008**

Total net changes in fund balances at June 30, 2008 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (946,595)
Total 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	\$ 759,039	
Basis of capital assets removed from service	(60,287)	
Depreciation expense for the year ending June 30, 2008	<u>(761,249)</u>	(62,497)
Debt principal retirement not considered an expense in the Statement of Activities.		60,000
Excess of compensated absences earned over compensated absences used		<u>(53,937)</u>
Total changes in net assets at June 30, 2008 per Statement of Activities		<u>\$ (1,003,029)</u>

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

**LAFOURCHE PARISH SHERIFF**  
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**Statement of Fiduciary Net Assets**  
**Agency Funds**  
**June 30, 2008**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,689,711
Due from others	<u>39,232</u>
Total Assets	<u><u>\$ 1,728,942</u></u>
<b>LIABILITIES</b>	
Due to general fund, taxing bodies and others	<u>\$ 1,728,942</u>
Total liabilities	<u><u>\$ 1,728,942</u></u>

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

## **Notes to the Financial Statements**

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**INTRODUCTION**

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Lafourche Parish Sheriff (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, 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, state revenue sharing funds, fines, 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.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) 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 well as the requirements of the industry audit guide, Audits of State and Local Governmental Units.

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**B. REPORTING ENTITY**

Under Governmental Accounting and Financial Standards Section 2100, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Lafourche Parish Council is considered to be the primary government for financial reporting purposes for the Parish of Lafourche.

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include:

1. Appointing a voting majority of an organization's governing body.
  - a. The ability of the council to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or imposes specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Management has determined that the Lafourche Parish Sheriff is not considered a component unit of the parish if applying the criteria above. Instead the Sheriff is considered to be a "standalone" special purpose government. This decision is based on the following:

1. The Sheriff enjoys a separate legal standing from the Parish Council and other governmental entities. The Sheriff has the ability to sue or be sued in its own name.
2. The Parish Council does not appoint the Sheriff. The Sheriff's position was created by Article V, Section 27 of the Louisiana Constitution of 1974. The Sheriff is a separately elected official elected by the citizenry in a general, popular election.
3. The Parish Council does not have the ability to impose its will on the Sheriff. The Parish Council cannot remove the Sheriff from office. The Sheriff adopts its own budget separate and apart from the Parish Council

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and other local governmental entities. The day-to-day operations of the Sheriff's office are under the responsibility and control of no one other than the Sheriff.

4. The Sheriff does not provide a significant financial benefit or burden to the Parish Council. While the Parish Council does provide the Sheriff with a certain amount of its office space at no cost and pays a certain amount of operating expenses on behalf of the Sheriff, these transactions are not considered significant enough to make the Parish Council financially accountable for the Sheriff's Office.
5. The Sheriff is not fiscally dependent on the Parish. The primary sources of funding for the Sheriff include ad valorem taxes, sales tax revenue, and commissions earned from collecting taxes, licenses and fees on behalf of other governmental entities. The Parish Council does not have the authority to approve or modify the Sheriff's budget. The Law Enforcement District, of which the Sheriff serves as Chief Executive Officer, can levy taxes and issue debt without approval of the Parish Council.

Therefore, the accompanying financial statements of the Sheriff are separate and apart from the Parish Council. The financial statements only include all funds and account groups, as well as component units, of the Sheriff. Additionally, the collections and disbursements handled by the Sheriff in his capacity as the Ex-Officio Tax Collector of Lafourche Parish are reported within the Sheriff's financial report as an Agency Fund.

### **C. FUND ACCOUNTING**

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain Sheriff functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

#### **Governmental Funds –**

Governmental funds account for all of the sheriff's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as

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fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the sheriff. The following are the sheriff's governmental funds:

General Fund - The General Fund, as provided by Louisiana Revised Statute (R.S.) 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary sources of revenue are sales and ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**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.

**D. MEASUREMENT FOCUS / BASIS OF ACCOUNTING**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Fund Financial Statements (FFS)

The amounts reflected in the governmental 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.

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The amounts reflected in the governmental 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.

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis 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.

Federal and state grants are recorded when the expenditures have been incurred.

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. Substantially all other expenditures are recognized when the related fund liability has been incurred.

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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 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 balance sheet and the revenue is recognized.

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 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.

**E. BUDGET PRACTICES**

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

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1. The Chief Financial Officer 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.
3. A public hearing 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 principals (GAAP). Budgeted amounts shown are as originally adopted and as amended. Budget amendments are passed on an as-needed basis, and a balanced budget is required.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents also 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**

Investments are limited by R.S. 33:2955 and the Sheriff's investment policy. 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

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nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. 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 statements are available from LAMP.

If the original maturities of investments exceed 90 days, they are classified as investments. Investments are recorded at quoted market prices. The Sheriff also classifies as investment those investments with original maturities of 90 days or less if it is intended that those investments be held for a longer period of time.

**H. INVENTORY**

Physical inventories consist of expendable supplies held for consumption. Because these inventories are expended within one operating cycle they are recorded as expenditures when purchased and are not recorded as an inventory asset.

**I. CAPITAL ASSETS**

Capital assets purchased or acquired with an original cost of \$1,000 or more and with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. A salvage value of 10% of the cost is recorded. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	20 years
Leasehold improvements	20 years
Office equipment & furniture	5 years
Law enforcement weapons & equipment	5 years
Vehicles	5 years

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**J. LONG-TERM DEBT**

In the basic financial statements, debt and principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Assets. In the fund financial statements, however, debt and principal payments of governmental funds are recognized as expenditures when paid.

**K. COMPENSATED ABSENCES**

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid in all Governmental Funds. Employees of the Sheriff can earn 80 hours per year of sick leave. Sick leave may not be accumulated at year-end and is forfeited upon termination. Employees of the Sheriff can earn between 80 or 160 hours per year vacation leave, depending on their length of employment. Unused vacation leave is due to the employee at the time of termination.

Certain employees classified as non-law enforcement personnel, nonexempt law enforcement personnel, or supervisors who are exempt from the Fair Labor Standards Act may accumulate either compensatory time or overtime pay. Upon termination, these employees may be paid for accumulated unused compensatory time at an "hour for hour" rate.

**L. RESTRICTED NET ASSETS**

Restricted net assets are those for which a constraint has been imposed either externally or by law. The Sheriff recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net assets are used.

**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

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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. USE OF 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.

**NOTE 2 LEVIED TAXES**

Ad valorem taxes are levied on the assessed value listed as of the prior January 1 for all real property, merchandise and moveable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all real property is required to be completed no less than every four years. Taxes are due and payable December 31st with interest being charged on payments after January 1st. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended June 30, 2008, which is the 2007 tax roll, was 10.37 mils per \$1,000 of assessed valuation on property within the Parish for the purpose of maintaining and operating the Sheriff's office.

**NOTE 3 CASH AND CASH EQUIVALENTS**

At June 30, 2008, the sheriff has cash and interest bearing deposits (book balances) totaling \$ 7,374,914 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Demand deposits	460,076	900,369	1,360,445
Interest-bearing deposits	5,225,128	789,341	6,014,469
Total cash and cash equivalents	<u>\$ 5,685,204</u>	<u>\$ 1,689,710</u>	<u>\$ 7,374,914</u>

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Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. 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. 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.

At June 30, 2008, the Sheriff has \$ 7,052,806 in deposits (collected bank balances). These deposits are secured from risk by \$800,000 of federal deposit insurance and by \$16,846,992 in pledged securities held in the name of the Sheriff by the pledging financial institution's agent (Category 3) and , therefore, not exposed to custodial credit risk.

Even though the pledged securities are considered uncollateralized (Category 3), under the provisions of GASB Statement 3, Louisiana Revised Statutes 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.

**NOTE 4 INVESTMENTS**

Investments permitted by state statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. Currently, the Sheriff's investment program is limited to investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool. LAMP is rated AAAM by Standards & Poors.

At fiscal year end, the sheriff's investment balances were as follows:

	<u>Category</u>		<u>Reported</u>	<u>Fair</u>
	<u>1</u>	<u>2</u>	<u>Amount</u>	<u>Value</u>
LAMP, at amortized cost			\$ <u>4,912</u>	\$ <u>4,912</u>

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In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by the GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. The public entity's investment is with the pool, not the securities that make up the pool. 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 purpose 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.

**NOTE 5 RECEIVABLES**

The receivables of \$ 425,648 at June 30, 2008, are as follows:

Ad valorem taxes	\$	41,557
Amounts due for commissions		52,515
Amounts due for services		<u>331,576</u>
Total	\$	<u><u>425,648</u></u>

The Sheriff considers all receivables to be collectible; therefore, no allowance has been established for doubtful accounts.

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**NOTE 6 DUE FROM OTHER GOVERNMENTS**

The amounts due to the general fund from other governments of \$ 2,411,369 at June 30, 2008 are as follows:

State of Louisiana:	
Maintenance of prisoners	\$ 107,851
Supplemental Pay	96,752
	<u>\$ 204,603</u>
Federal Government:	
(including grants passed through the State)	
Department of Justice grants	\$ 66,494
Department of Transportation grants	12,848
Department of Homeland Security grants	76,831
	<u>\$ 156,173</u>
Lafourche Parish Council:	
Maintenance of prisoners	\$ 86,144
Animal control	19,122
Council on Aging	19,225
	<u>\$ 124,491</u>
Lafourche Parish School Board:	
Sales tax	\$ 1,699,709
PASS / SRO contract	134,719
	<u>\$ 1,834,428</u>
Lafourche Parish District Attorney	\$ 51,740
Various - crime lab billings	39,683
Other	251
	<u>\$ 91,674</u>
Total	<u>\$ 2,411,369</u>

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**NOTE 7 CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2008 was as follows:

	Balance 6/30/2007	Additions	Deletions	Balance 6/30/2008
Governmental activities:				
Buildings & improvements	\$ 1,791,258	\$ 312,643	-	\$ 2,103,901
Vehicles	4,626,471	232,798	\$ (327,408)	4,531,861
Equipment & furniture	2,272,333	213,598	(37,139)	2,448,792
Total	<u>\$ 8,690,062</u>	<u>\$ 759,039</u>	<u>\$ (364,547)</u>	<u>\$ 9,084,554</u>
Less: accumulated depreciation				
Buildings & improvements	\$ 790,901	\$ 81,779	\$ -	\$ 872,680
Vehicles	2,857,080	402,055	(282,210)	2,976,925
Equipment & furniture	1,107,678	277,416	(22,145)	1,362,948
Total	<u>\$ 4,755,659</u>	<u>\$ 761,249</u>	<u>\$ (304,355)</u>	<u>\$ 5,212,554</u>
Net capital assets	<u>\$ 3,934,403</u>			<u>\$ 3,872,001</u>
Land	<u>\$ 104,624</u>			<u>\$ 104,624</u>

Depreciation expense of \$761,249 for the year ended June 30, 2008 was charged to the general fund governmental function.

**NOTE 8 PENSION PLAN**

*Plan Description.* Substantially all employees of the Lafourche Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System was established and provided for within LSA-RS 11:2171 of the Louisiana Revised Statutes.

All sheriffs and all deputies who are found to be physically fit, who earn a minimum salary per month, depending on the date of hire, as stated below, and who were at least 18 years of age at the time of original employment are required to participate in the System. If the original date of hire is between September 7, 1979 and January 1, 1991,

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they must have earned at least \$400 per month. If the original date of hire is between January 1, 1991 and December 31, 1999, they must have earned at least \$550 per month, and if employed after January 1, 2000, the minimum salary is \$800 per month. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent for each year. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, Louisiana 70802 or by calling (225) 219-0500.

*Funding Policy.* Plan members are required to contribute 10 percent of their annual covered salary and the Lafourche Parish Sheriff is required to contribute at an actuarially determined rate. Of the 10 percent employee contribution, the Sheriff pays 8 percent for the employee. The employee contribution is matched with an additional 11 percent of payroll from the Sheriff's general fund and sent to the Pension office monthly. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Lafourche Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Lafourche Parish Sheriff's contributions to the System for the years ending June 30, 2008, 2007, and 2006, were \$2,692,874, \$1,479,567, and \$1,333,380, respectively, equal to the required contributions for each year. The Sheriff recognizes the cost of providing these benefits on a pay-as-you-go basis.

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**As of and for the Year Ended June 30, 2008**

**NOTE 9 OTHER POSTEMPLOYMENT BENEFITS**

The Lafourche Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. The benefits are for retirees at least 55 year old with at least 25 years of service. This is provided through an insurance company whose monthly premiums are paid jointly by the employee and the Sheriff who each pay 50% of the employee premium. Retired employees with less than 25 years of service may participate in the program; however, the employee must pay 100 percent of the premium. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. Future liabilities under the Sheriff's plan for potentially eligible employees are dependent upon the age and length of service of those employees. At June 30, 2008, there were 28 retired employees receiving benefits and the total cost to the Sheriff's office was \$53,267.

**NOTE 10 DEFERRED COMPENSATION PLAN**

Certain employees of the Lafourche Parish Sheriff participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

**NOTE 11 COMPENSATED ABSENCES**

At June 30, 2008, employees of the sheriff have accumulated and vested \$844,167 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$468,921 is recorded as a long-term liability in the Statement of Net Assets.

**NOTE 12 CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to the general fund, taxing bodies and others can be found on page 42 of this report.

**NOTE 13 LONG-TERM DEBT**

The Sheriff issued \$500,000 Certificates of Indebtedness, Series 1999 for the purpose of renovating the Work Release building, and to pay the costs incurred in connection with the issuance of the Certificates. Debt service required for the upcoming fiscal year

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2008**

is \$60,000 and \$3,000, principal and interest, respectively. The Certificates are secured and payable by annual revenues of the Sheriff's Office at an interest rate of 5.00% with a maturity date of April 2009.

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

	<u>Compensated Absences</u>	<u>Certificate of Indebtedness</u>	<u>Total</u>
Long-term obligations payable at June 30, 2006	\$ 414,984	\$ 120,000	\$ 534,984
Additions	53,937	-	53,937
Deductions	-	(60,000)	(60,000)
Long-term obligations payable at June 30, 2007	<u>\$ 468,921</u>	<u>\$ 60,000</u>	<u>\$ 528,921</u>

All principal and interest requirements are funded in accordance with Louisiana law by the general revenues of the sheriff. At June 30, 2008, the sheriff has accumulated \$63,000 in the debt service fund for future debt requirements. The amounts due on debt are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	<u>\$ 60,000</u>	<u>\$ 3,000</u>	<u>\$ 63,000</u>

The Sheriff had no short-term debt during the fiscal year ending June 30, 2008.

**NOTE 14 TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2008, include \$ 734,855 of taxes paid under protest and 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.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2008**

**NOTE 15 LEASE OBLIGATIONS**

The Sheriff's current operating lease agreements are outlined below.

An operating lease agreement for the Work Release Center building in Raceland. The agreement was renewed on May 1, 2004 and will expire on April 30, 2009. Monthly payments are \$3,300.

An operating lease agreement for the Trustee Building. The Agreement was renewed in May 2007. The agreement is for one year and will self renew with the option of a ten-day cancellation notice. Monthly payments are currently \$15,120.

An operating lease agreement with Academic Capital Group, Inc. Monthly payments are currently \$1,997.

An operating lease agreement with Williams Scotsman for portable building at detention center and small portable bldg for dry food at WR center. Monthly payments are currently \$1,211 and \$378, respectfully.

An operating lease agreement with Cannon Financial Services for copy machines. The agreement was entered into in March 2007 and will expire March 2011. Monthly payments are \$1,659.

The minimum commitments are as follows:

<u>Year Ending June 30,</u>	
2009	\$ 108,708
2010	19,908
2011	14,931
2012	-0-

Rental expense for the year ended June 30, 2008 was \$297,150.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2008**

**NOTE 16 RESERVATIONS AND DESIGNATIONS OF FUND BALANCES**

Explanations of the nature and purpose of the reserves and designations of fund balances are as follows:

Reserve for debt service - represents assets reserved to fund the next year's debt service payments.

Reserve for insurance – represents assets reserved to fund insurance premiums, deductibles, and claims.

Reserve for drug interdiction - represents assets reserved to be used solely for drug interdiction.

Reserve for D.A.R.E. - represents assets reserved to fund the D.A.R.E. program.

Reserve for SELA Crime Lab - represents assets reserved to fund the SELA Crime Lab.

Reserve for Disasters - represents assets reserved for emergency funding in the event of disaster, such as a hurricane.

**NOTE 17 LITIGATION, CLAIMS, AND RISK MANAGEMENT**

At June 30, 2008, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff plans to vigorously oppose these suits. The Sheriff's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome of the Sheriff. 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. The Sheriff's only exposure would be the costs of defense of the lawsuits.

The Sheriff is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illness; natural disasters; and employee accident and health benefits. Commercial insurance coverage is purchased to cover real and personal property, general liability, automobile, crime, and law enforcement liability. There has been no significant reduction in insurance coverage during the current fiscal year. During the past three fiscal years, no claims were paid in excess of insurance coverage. During the fiscal year ended June 30, 2005, a claim in excess of insurance coverage was paid to settle litigation relating to a traffic accident involving two Lafourche Parish Sheriff officers.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2008**

**NOTE 18 EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL**

The Lafourche Parish Council (a separate entity) provides the Sheriff with certain amounts of office space at no cost. In addition, the Parish is required by State statutes to pay a certain amount of the Sheriff's Office operating expenses. During the fiscal year ended June 30, 2008, the Parish paid operating expenditures on behalf of the Sheriff. These expenditures are not recorded on the books of the Sheriff.

**NOTE 19 ON BEHALF PAYMENTS FOR SALARIES**

Qualified employees of the Sheriff's office receive a monthly salary supplement from the state. These supplements which aggregated \$1,141,730 for the year ended June 30, 2008 are reported as revenue and expenditures in the accompanying financial statements.

## **Required Supplementary Information**

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**

**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2008**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Tax and related revenues	\$ 14,212,650	\$ 14,252,378	\$ 14,403,023	\$ 150,645
Intergovernmental	3,050,150	3,507,541	4,240,692	733,151
Charges for services	5,556,374	5,994,969	5,124,679	(870,290)
Other	440,000	578,001	936,902	358,901
Total revenues	\$ 23,259,174	\$ 24,332,889	\$ 24,705,295	\$ 372,406
<b>Expenditures:</b>				
Public safety:				
Salaries and related benefits	\$ 16,503,128	\$ 18,479,890	\$ 18,456,724	\$ 23,166
Operating, law enforcement & repairs & maintenance expenses	5,349,690	5,923,407	6,403,446	(480,039)
Debt service	364,204	347,726	66,016	281,710
Capital outlay	1,041,200	1,153,046	759,039	394,007
Other	-	-	-	-
Total expenditures	\$ 23,258,222	\$ 25,904,069	\$ 25,685,225	\$ 218,844
Excess (Deficiency) of revenues over expenditures	\$ 952	\$ (1,571,180)	\$ (979,930)	\$ 591,250
<b>Other Financing Sources (Uses):</b>				
Proceeds from sale of capital assets	-	-	\$ 33,335	\$ 33,335
Total other financing sources (uses)	-	-	\$ 33,335	\$ 33,335
<b>Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses</b>	\$ 952	\$ (1,571,180)	\$ (946,595)	\$ 624,585
<b>Fund Balance, beginning</b>	\$ 4,073,776	\$ 6,698,540	\$ 6,708,619	\$ 10,079
<b>Fund Balance, ending</b>	\$ 4,074,728	\$ 5,127,360	\$ 5,762,024	\$ 634,664

## **Supplemental Information Schedules**

# **Fiduciary Funds – Agency Funds**

## **Bond Fund**

This fund accounts for the collections of bonds taken to secure the appearance of an individual before the district court. If, at the time appointed, such person fails to appear and answer when called, the judge, on motion of the district attorney, can enter a judgement decreeing the forfeiture of the bond. Deductions and distributions are made in the manner prescribed by order of the court.

## **Criminal Fines Fund**

This fund accounts for the collection of guilty pleas for traffic violations and for the collection of various other non-traffic violations and criminal offenses. In addition, the fund also collects all fines assessed by the district court. Deductions and distributions of these collections are made in the manner prescribed by law.

## **Sales & Seizures Fund**

The Sales & Seizures Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the 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 accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

## **Alcohol Gaming Fund**

The Alcohol Gaming Fund accounts for the collection and distribution of funds received from the sale of alcohol and gaming licenses.

## **Shelter Fund**

The Shelter Fund accounts for the collection and distribution of funds received from various organizations for the welfare of persons in need of temporary shelter.

## **Off Duty Witness Fund**

The Off Duty Witness Fund accounts for receipts and disbursements made to off duty deputies for witness services.

**LAFOURCHE PARISH SHERIFF**  
 Thibodaux, Louisiana  
 Fiduciary Fund Type - Agency Funds

**Combining Balance Sheet**  
**June 30, 2008**

		BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	OFF DUTY WITNESS FUND	TOTAL
<b>ASSETS</b>									
Cash and cash equivalents	\$	454,486	225,598	37,146	960,933	251	6,058	5,240	1,689,711
Due from others		<u>2,030</u>	<u>23,649</u>	<u>1,572</u>	<u>7,081</u>	<u>-</u>	<u>-</u>	<u>4,900</u>	<u>39,232</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>456,516</u></b>	<b><u>249,247</u></b>	<b><u>38,718</u></b>	<b><u>968,013</u></b>	<b><u>251</u></b>	<b><u>6,058</u></b>	<b><u>10,140</u></b>	<b><u>1,728,942</u></b>
<b>LIABILITIES</b>									
Due to general fund	\$	9,888	28,679	-	41,557	251	-	10,140	90,515
Due to taxing bodies and others		<u>446,628</u>	<u>220,567</u>	<u>38,718</u>	<u>926,457</u>	<u>-</u>	<u>6,058</u>	<u>-</u>	<u>1,638,427</u>
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b><u>456,516</u></b>	<b><u>249,247</u></b>	<b><u>38,718</u></b>	<b><u>968,013</u></b>	<b><u>251</u></b>	<b><u>6,058</u></b>	<b><u>10,140</u></b>	<b><u>1,728,942</u></b>

**LAFOURCHE PARISH SHERIFF**  
 Thibodaux, Louisiana  
 Fiduciary Fund Type - Agency Funds

**Combining Statement of Changes in Assets and Liabilities**  
 For the Year Ended June 30, 2008

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	OFF DUTY WITNESS FUND	TOTAL
<b>Balances, beginning of year</b>	\$ 524,998	\$ 202,259	\$ 4,278	\$ 827,732	\$ 1,951	\$ 1,399	\$ 10,081	1,572,698
<b>Additions:</b>								
Deposits:								
Sheriff's sales & suits			1,378,704					1,378,704
Bonds	255,067							255,067
Fines and costs		2,392,143						2,392,143
Garnishments			444,268					444,268
Witness fees							20,200	20,200
Beer & liquor permits					33,385			33,385
Taxes, fees, etc., paid to tax collector				63,527,113				63,527,113
Interest earned				20,447				20,447
Other							6,050	6,050
<b>Total additions</b>	<b>255,067</b>	<b>2,392,143</b>	<b>1,822,972</b>	<b>63,547,560</b>	<b>33,385</b>	<b>6,050</b>	<b>20,200</b>	<b>68,077,378</b>
<b>Total</b>	<b>780,065</b>	<b>2,594,402</b>	<b>1,827,249</b>	<b>64,375,292</b>	<b>35,336</b>	<b>7,449</b>	<b>30,281</b>	<b>69,650,075</b>
<b>Reductions:</b>								
State of Louisiana:								
Taxes, fees, etc., distributed to taxing bodies, and others				63,407,279				63,407,279
Deposits settled to:								
Sheriff		274,370	247,288		5,263			526,920

**LAFOURCHE PARISH SHERIFF**  
 Thibodaux, Louisiana  
 Fiduciary Fund Type - Agency Funds

**Combining Statement of Changes in Assets and Liabilities**  
**For the Year Ended June 30, 2008**

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	OFF DUTY WITNESS FUND	TOTAL
Parish Council		1,084,700			29,822			1,114,522
District Attorney		333,081						333,081
Clerk of Court		82,730						82,730
Indigent Defender Board		320,316						320,316
Litigants			1,541,245					1,541,245
17th Judicial District Court Fund		91,127						91,127
LA Commission on Law Enforcement		49,083						49,083
Bond fees paid	323,550							323,550
LA Department of Public Safety		12,812						12,812
Supreme Court of Louisiana		18,372						18,372
LA Rehabilitation Traumatic Head Start		24,627						24,627
Crimestoppers		18,362						18,362
SELA Crime Lab		35,137						35,137
Deputies							20,141	20,141
Other		440				1,392		1,832
Total reductions	323,550	2,345,156	1,788,532	63,407,279	35,085	1,392	20,141	67,921,135
<b>Balances, end of year</b>	<b>\$ 456,515</b>	<b>\$ 249,246</b>	<b>\$ 38,717</b>	<b>\$ 968,013</b>	<b>\$ 251</b>	<b>\$ 6,057</b>	<b>\$ 10,140</b>	<b>\$ 1,728,940</b>

LAFOURCHE PARISH SHERIFF  
 Thibodaux, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Grantor's Number	Expenditures
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Comprehensive Approaches to Sex Offender Management (SOAP Grant)	16.203	2006-WP-BX-0010	\$ 45,173
Supervised Visitation, Safe Havens for Children	16.527	2007-CW-AX-0009	28,618
Passed through State of LA - Commission on Law Enforcement Interoperability COPS Grant	16.710	214-218-8915-06	8,034
Drug Task Force		2007-DJ-BX-1121	20,136
Passed through State of LA - Commission on Law Enforcement Victim Assistance Program	16.320	C07-7-00	32,234
Passed through State of LA - Commission on Law Enforcement Local Information Network	16.523	A04-8-031	391
Local Information Network		A05-8-031	7,767
Shocap		J-05-7-007	209
Shocap		J-06-7-007	5,644
Passed through State of LA - Commission on Law Enforcement MJ Task Force	16.579	B07-7-007	21,956
Passed through State of LA - Commission on Law Enforcement Victim Assistance Program	16.582	C-06-7-007	11,745
Passed through State of LA - Commission on Law Enforcement Encourage Arrest Policies & EPO Law Enforcement Training	16.588	D51-8-001 M06-7-007	192,250 8,385
<b>TOTAL U.S. DEPT. OF JUSTICE</b>			<u>\$ 382,542</u>

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF  
 Thibodaux, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Grantor's Number	Expenditures
<b>US. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through the State of Louisiana - Office of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1603-DR-LA	\$ 14,278
Passed through the State of Louisiana - Office of Homeland Security and Emergency Preparedness Law Enforcement Terrorism Prevention Progr	97.067	2006-GE-T6-0069	66,814
Citizens Corps Grant		*	<u>10,017</u>
TOTAL US. DEPT. OF HOMELAND SECURITY			<u>\$ 91,109</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed through State of LA - Dept of Public Safety & Corrections State and Community Highway Safety	20.600	PT 07-23-00	\$ 16,352
State and Community Highway Safety		PT 08-29-00	24,679
Passed through State of LA - Dept of Public Safety & Corrections Passed through South Central Planning Commission SCPCD DWI Enforcement	20.605	*	801
SCPCD Booster Seat Giveaway		*	<u>786</u>
TOTAL U.S. DEPT. OF TRANSPORTATION			<u>\$ 42,618</u>
TOTAL MONITARY AWARDS			<u><u>\$ 516,269</u></u>

\* Not Illustrated

## **LAFOURCHE PARISH SHERIFF**

**Thibodaux, Louisiana**

**Notes to Schedule of Expenditures of Federal Awards**

**For the Year Ended June 30, 2008**

### **NOTE 1. Summary of Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Lafourche Parish Sheriff's Office and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Expenditures consist of the federal portion of expenditures used to operate the program.

### **NOTE 2. Sub-recipients**

The Sheriff's Office did not pass-through any of its federal awards to a sub-recipient during the year ended June 30, 2008.

### **NOTE 3. Nonmonetary Awards**

The Sheriff's Office did not receive any nonmonetary awards during the year ended June 30, 2008.

**Other Information Required by *Government Auditing Standards* and OMB Circular A-133**



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

Honorable Craig Webre  
Lafourche Parish Sheriff  
Thibodaux, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lafourche Parish Sheriff, State of Louisiana, as of and for the year ended June 30, 2008, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 29, 2008. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lafourche Parish Sheriff's, internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lafourche Parish Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lafourche Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Lafourche Parish Sheriff's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Lafourche Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Lafourche Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Lafourche Parish Sheriff's internal control.

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MASTER OF BUSINESS ADMINISTRATION  
CERTIFIED PUBLIC ACCOUNTANT

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BRANDY I. KEARNS  
CERTIFIED PUBLIC ACCOUNTANT

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lafourche Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Lafourche Parish Sheriff, others within the entity, the Legislative Auditor of the State of Louisiana, 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. However, this report is a matter of public record and its distribution is not limited.



December 29, 2008



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

Honorable Craig Webre  
Lafourche Parish Sheriff  
Thibodaux, Louisiana

**Compliance**

We have audited the compliance of the Lafourche Parish Sheriff, State of Louisiana (the "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 its major federal programs for the year ended June 30, 2008. The Sheriff's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 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 Sheriff's compliance with those requirements.

In our opinion, the Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

**Internal Control Over Compliance**

The management of the Sheriff's office is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our

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auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over compliance.

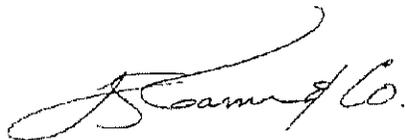
A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Sheriff's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Lafourche Parish Sheriff, others within the entity, the Legislative Auditor of the State of Louisiana, 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. However, this report is a matter of public record and its distribution is not limited.



December 29, 2008

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2008**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the Lafourche Parish Sheriff's Office.
2. No material weaknesses, nor control deficiencies identified but not considered to be material weaknesses relating to the audit of the basic financial statements are reported in the Independent Auditor's Report.
3. There were no instances of noncompliance of the Lafourche Parish Sheriff's Office, which were required to be reported in accordance with *Government Auditing Standards*.
4. No material weaknesses, nor control deficiencies identified but not considered to be material weaknesses relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program administered by the Lafourche Parish Sheriff's Office expresses an unqualified opinion.
6. The auditor's reports disclosed no findings that are required to be reported under Section .510(a) of OMB Circular A-133.
7. The following program was identified as the major program:  
    U.S. Department of Justice, PT Louisiana Commission on Law Enforcement –  
    Encourage Arrest Policies and Enforcement of Protection Orders – CFDA 16.588.
8. The threshold for distinguishing Type A and Type B Programs was \$300,000.
9. The Lafourche Parish Sheriff's Office was determined to be a low-risk auditee under the provisions of Sections .530 of OMB Circular A-133.

**B. FINDINGS REQUIRED TO BE REPORTED – FINANCIAL STATEMENT AUDIT**

There are no findings required to be reported.

**C. FEDERAL AWARD FINDINGS QUESTIONED COSTS**

There were no audit findings as defined in Section .510(a) of OMB Circular A-133 that are required to be reported in this section of the report.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2008**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
<u>None</u>	<u></u>	<u></u>	<u></u>	<u></u>

Description of Finding:

There were no findings required to be reported.

Corrective Action Taken:

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Corrective Action Plan for**  
**Current Year Audit Findings**  
**For the Year Ended June 30, 2008**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
<u>none</u>				

Description of Finding:

There were no findings to be reported.

Corrective Action Planned: