



"NATIONALLY ACCREDITED"

LAFOURCHE PARISH SHERIFF THIBODAUX, LOUISIANA

Annual Financial Report

Year Ended June 30, 2009

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 1/13/10

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LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

Annual Financial Statements
As of and for the Year Ended June 30, 2009

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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, 2009, 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, 2009, 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.

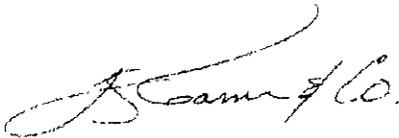
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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, 2009, 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, 2009, 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.

The management's discussion and analysis and budgetary comparison information on pages 5 through 12 and page 42, 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, 2009

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Management's Discussion and Analysis (unaudited)
For the year ended June 30, 2009

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, 2009. 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 \$11,288,422 (net assets) for the fiscal year reported. Invested in capital assets, net of related debt, of \$3,991,384 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt. Unrestricted, undesignated net assets of \$7,297,038 represent the portion available to maintain the Sheriff's continuing obligations to citizens and creditors.

During the year, the Sheriff generated \$28,102,855 in tax and other revenues for governmental programs. Total revenues exceeded total expenses by \$2,078,693. This is in contrast to last year when expenses exceeded revenues by \$1,003,029.

The Sheriff receives approximately 33% of operating revenue from sales taxes collected throughout the parish. Sales tax revenue remained constant compared to last fiscal year. The 14%, \$3.4 million increase in total revenue is largely due to increases in the following three areas, (1) approximately \$1 million increase in charges for services, such as fees generated from the work release program, commissions, etc, (2) approximately \$1 million increase in ad valorem revenues, and (3) \$820,000 increase from FEMA reimbursements for prior year Hurricane Gustav and Ike expenditures.

The Sheriff's expenses remained steady, increasing only 1% from the prior fiscal year.

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

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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 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.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Management's Discussion and Analysis (unaudited)
For the year ended June 30, 2009

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.

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 42 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 43 to 48 of this report.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

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 \$11,288,422. The following table provides a comparative summary of the Sheriff's net assets:

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Management's Discussion and Analysis (unaudited)
For the year ended June 30, 2009

Summary of Net Assets

	Governmental activities 6/30/2009	% Total	Governmental activities 6/30/2008	% Total
Assets:				
Current assets and other assets	\$10,590,482	73%	\$ 8,527,133	68%
Capital assets	3,991,384	27%	3,976,625	32%
Total assets	14,581,866	100%	12,503,758	100%
Liabilities:				
Current liabilities	2,253,196	68%	2,765,109	84%
Long-term liabilities	1,040,248	32%	528,921	16%
Total liabilities	3,293,444	100%	3,294,030	100%
Net assets:				
Invested in capital assets, net of debt	3,991,384	35.4%	3,916,625	42.5%
Restricted for debt service	-	0.0%	63,000	0.7%
Unrestricted	7,297,038	64.6%	5,230,103	56.8%
Total net assets	\$11,288,422	100%	\$ 9,209,728	100%

The Sheriff's current assets, including cash, have increased 24% due to the excess revenue over expenditures incurred this fiscal year. Capital assets have remained virtually unchanged. During the past year, there was \$878,312 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 6/30/2009	% Total	Governmental activities 6/30/2008	% Total
Revenues:				
Program:				
Charges for services	6,600,945	23.5%	5,586,217	22.6%
Operating grants	1,580,413	5.6%	594,769	2.4%
General:				
Ad valorem taxes	6,253,376	22.3%	5,260,002	21.3%
Sales taxes	9,296,169	33.1%	9,143,021	37.0%
State revenue sharing	192,445	0.7%	193,513	0.8%

LAFOURCHE PARISH SHERIFF
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Management's Discussion and Analysis (unaudited)
For the year ended June 30, 2009

Unrestricted grants & contributions	3,479,846	12.4%	3,532,212	14.3%
Interest income	42,142	0.1%	171,577	0.7%
Other income	657,519	2.3%	223,985	0.9%
Total revenues	28,102,855	100%	24,705,295	100%
Program expenses:				
Public safety	26,021,161	100.0%	25,702,308	100.0%
Interest expense	3,000	0.0%	6,016	0.0%
Total expenses	26,024,161	100%	25,708,324	100%
Changes in net assets	2,078,694		(1,003,029)	
Beginning net assets	9,209,728		10,212,758	
Ending net assets	<u>\$ 11,288,422</u>		<u>\$ 9,209,729</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 \$8,337,287. This reflects a 45% increase from last year. The primary reasons for the increase in the fund balance are essentially the same as the reasons for the increase in net assets.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Sheriff's office uses the budget as a management tool to closely monitor revenues and expenditures. The Sheriff's budget was adopted on June 13, 2008. Though not required by law, the budget was amended on June 15, 2009, to reflect the revenue and expenses of the current year more accurately.

The general fund's original and final revenue budgets varied by 4%. The actual revenues for the year were 5.5% more than the final budgeted amounts, within the guidelines of state law.

The original and final expenditure budget varied by 4%. The actual expenditures were 4% less than the final budgeted amounts, within the guidelines of state law.

The budgetary comparison schedule can be found on page 42.

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Management's Discussion and Analysis (unaudited)
For the year ended June 30, 2009

Next Year's Budget

A balanced budget was adopted for fiscal year 2010. 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 grow at a small but steady pace for the upcoming fiscal year, as well as property tax collections.

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 upcoming fiscal year includes loan proceeds in the budget to acquire a Public Safety Information Management and Records System and to complete the training academy and the shooting range.

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 \$9,830,136 invested in capital assets, including land, buildings, furniture, equipment, and vehicles. This year there were additions of \$878,312 and disposals of \$237,354. Of the \$878,312 in capital additions, \$258,409 was donated by private companies and other governmental agencies.

The following table presents a summary of capital asset activity:

	<u>Governmental activities</u>	
	<u>2009</u>	<u>2008</u>
Nondepreciable assets:		
Land	<u>\$ 104,624</u>	<u>\$ 104,624</u>
Depreciable assets:		
Buildings and improvements	\$ 2,107,402	\$ 2,103,902
Vehicles	4,708,957	4,531,860
Equipment and furniture	<u>2,909,153</u>	<u>2,448,793</u>
Total depreciable assets	9,725,512	9,084,555

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For the year ended June 30, 2009

Less accumulated depreciation	<u>5,838,753</u>	<u>5,212,554</u>
Book value - depreciable assets	<u>\$ 3,886,759</u>	<u>\$ 3,872,001</u>
Percentage depreciated	60.0%	57.4%
Percentage increase	2.7%	2.7%

This year's major capital asset additions include:

- Computer equipment totaling \$26,242.
- Eight Iris Camera's totaling \$81,160.
- Two ID badge systems totaling \$17,315.
- A Latent Station for \$76,935.
- A License plate reader for \$32,500.
- 126 portable radios totaling \$236,329.
- Twenty-one law enforcement vehicles totaling \$328,223.

More information about the Sheriff's capital assets is presented in Note 6 of the financial statements.

LONG-TERM DEBT

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

	<u>2009</u>	<u>2008</u>
Certificate of Indebtedness	<u>\$ -0-</u>	<u>\$ 60,000</u>

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 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%. The certificate matured April 2009.

More information about the Sheriff's long-term debt is presented in Note 12 of the financial statements.

LAFOURCHE PARISH SHERIFF
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Management's Discussion and Analysis (unaudited)
For the year ended June 30, 2009

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.

Financial Statements

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Net Assets
June 30, 2009

ASSETS

Cash and cash equivalents	7,473,653
Receivables	387,584
Due from other governments	2,580,787
Deposits	148,459
Capital assets:	
Land	104,624
Capital assets, net	<u>3,886,760</u>
 TOTAL ASSETS	 <u><u>\$ 14,581,867</u></u>

LIABILITIES

Current liabilities:	
Accounts payable & accrued expenses	\$ 588,335
Salaries and benefits payable	688,072
Due to taxing bodies and others	65,064
Due to inmates	911,725
Long-term liabilities:	
Due within one year	-
Due after one year	<u>1,040,248</u>
 TOTAL LIABILITIES	 <u><u>\$ 3,293,445</u></u>

NET ASSETS

Invested in capital assets, net of related debt	\$ 3,991,384
Unrestricted	<u>7,297,038</u>
 TOTAL NET ASSETS	 <u><u>\$ 11,288,422</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, 2009

	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	\$ 26,021,161	\$ 6,600,945	\$ 1,580,413
Interest on long-term debt	3,000	-	-
Total	\$ 26,024,161	\$ 6,600,945	\$ 1,580,413
General revenues:			
Property Taxes		\$ 6,253,376	
Sales and use taxes		9,296,169	
State revenue sharing		192,445	
Grants and contributions not restricted to specific programs		3,479,846	
Interest earnings		42,142	
Other income		657,519	
Total general revenues		\$ 19,921,497	
Change in net assets			\$ 2,078,693
Net assets - beginning			9,209,728
Net assets - ending			\$ 11,288,422

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, 2009

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 7,473,653
Receivables	387,584
Due from other governments	2,580,787
Deposits	<u>148,459</u>
TOTAL ASSETS	<u>\$ 10,590,483</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued expenses	\$ 588,335
Salaries and related expenses payable	688,072
Due to taxing bodies and others	65,064
Due to inmates	<u>911,725</u>
Total Liabilities	<u>\$ 2,253,196</u>
Equity and Other Credits:	
Fund balances:	
Reserved for drug interdiction	\$ 135,478
Reserved for deposits	148,459
Reserved for insurance	1,500,000
Reserved for DARE	14,090
Reserved for SELA Crime Lab	18,360
Reserved for Disasters	1,000,000
Unreserved - undesignated	<u>5,520,899</u>
Total Equity and Other Credits	<u>\$ 8,337,287</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,590,483</u>

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, 2009**

Total fund balances for governmental funds at June 30, 2009		\$	8,337,287
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 \$803,542 accumulated depreciation			1,303,860
Equipment and furniture, net of \$1,788,322 accumulated depreciation			1,120,831
Vehicles, net of \$3,246,890 accumulated depreciation			1,462,067
			3,991,382
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:			
Other post-employment benefits payable		(590,198)	
Compensated absences payable		(450,049)	
			(1,040,247)
Total net assets of governmental activities at June 30, 2009		\$	11,288,422

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, 2009**

	<u>General Fund</u>
Revenues:	
Ad valorem taxes	\$ 6,253,376
Sales and use taxes	9,296,169
Intergovernmental	5,252,703
Charges for services	6,600,945
Forfeitures and restitution	13,059
Interest income	42,142
Other	386,051
Total revenues	\$ 27,844,446
Expenditures:	
Public safety:	
Salaries and related benefits	\$ 18,620,660
Operating expenses	1,814,599
Law enforcement expenditures	2,930,873
Repairs & maintenance	1,245,466
Debt service	
Principal retirement	60,000
Interest	3,000
Capital outlay	618,847
Other	-
Total expenditures	\$ 25,293,446
Excess (Deficiency) of revenues over expenditures	\$ 2,551,000
Other Financing Sources (Uses):	
Proceeds from sale of capital assets	24,263
Total other financing sources (uses)	\$ 24,263
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	\$ 2,575,263
Fund Balance, beginning	\$ 5,762,024
Fund Balance, ending	\$ 8,337,287

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, 2009**

Total net changes in fund balances at June 30, 2009 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 2,575,263
Total change in net assets reported for governmental activities in the Statement of Activities is different because:		
<p>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.</p>		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 618,847	
Basis of capital assets removed from service	(48,558)	
Depreciation expense for the year ending June 30, 2009	(813,940)	(243,651)
<p>Governmental funds do not recognize donated assets that are intended to be used as general capital assets because no financial resource flow has taken place.</p>		
		258,409.08
<p>Debt principal retirement not considered an expense in the Statement of Activities.</p>		
		60,000
<p>Generally expenditures recognized in the fund financial statements are limited to only those that use current financial resources but expenses and liability are reported in the statement of activities when they are incurred.</p>		
Accrued post-employment benefits	\$ (590,198)	
Accrued compensated absences	18,871	(571,327)
Total changes in net assets at June 30, 2009 per Statement of Activities		\$ 2,078,694

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

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana

Statement of Fiduciary Net Assets
Agency Funds
June 30, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 1,940,576
Due from others	<u>11,321</u>
Total Assets	<u>\$ 1,951,897</u>
LIABILITIES	
Due to general fund, taxing bodies and others	<u>\$ 1,951,897</u>
Total liabilities	<u>\$ 1,951,897</u>

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

Notes to the Financial Statements

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

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, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by R.S. 33:2955 and the Sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

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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

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.

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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 up to forty hours 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. POST-EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. The Sheriff recognized the cost of providing these retiree benefits as expenditures when paid during the year.

N. 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.

O. INTERFUND TRANSACTIONS

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

P. 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

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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, 2009, which is the 2008 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, 2009, the sheriff has cash and interest bearing deposits (book balances) totaling \$ 9,389,587 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Demand deposits	369,882	1,121,087	1,490,970
Interest-bearing deposits	7,103,771	794,846	7,898,617
Total cash and cash equivalents	<u>\$ 7,473,653</u>	<u>\$ 1,915,933</u>	<u>\$ 9,389,587</u>

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.

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At June 30, 2009, the Sheriff has \$ 9,855,140 in deposits (collected bank balances). These deposits are secured from risk by \$2,000,000 of federal deposit insurance and by \$10,006,496 in pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3), 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 RECEIVABLES

The receivables of \$ 387,584 at June 30, 2009, are as follows:

Ad valorem taxes	\$	55,828
Amounts due for commissions		46,993
Amounts due for services		<u>284,762</u>
Total	\$	<u><u>387,584</u></u>

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

NOTE 5 DUE FROM OTHER GOVERNMENTS

The amounts due to the general fund from other governments of \$ 2,580,787 at June 30, 2009 is as follows:

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State of Louisiana:	
Maintenance of prisoners	\$ 188,366
Supplemental Pay	99,779
	<u>288,145</u>
Federal Government:	
Grants (including grants pt the State)	99,289
Lafourche Parish Council:	
Maintenance of prisoners	183,834
Animal control	15,355
Council on Aging	20,094
	<u>219,283</u>
Lafourche Parish School Board:	
Sales tax	1,719,423
PASS / SRO contract	159,639
	<u>1,879,062</u>
Other	95,007
Total	<u>\$ 2,580,787</u>

NOTE 6 CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2009 was as follows:

	Balance 6/30/2008	Additions	Deletions	Balance 6/30/2009
Governmental activities:				
Buildings & improvements	\$ 2,103,901	\$ 3,500	-	\$ 2,107,401
Vehicles	4,531,861	350,374	\$ (173,277)	4,708,958
Equipment & furniture	2,448,792	524,438	(64,077)	2,909,153
Total	<u>\$ 9,084,554</u>	<u>\$ 878,312</u>	<u>\$ (237,354)</u>	<u>\$ 9,725,512</u>
Less: accumulated depreciation				
Buildings & improvements	\$ 872,680	\$ 94,630	\$ -	\$ 967,310
Vehicles	2,976,925	416,530	(146,566)	3,246,890
Equipment & furniture	1,362,948	302,780	(41,175)	1,624,553
Total	<u>\$ 5,212,553</u>	<u>\$ 813,940</u>	<u>\$ (187,740)</u>	<u>\$ 5,838,753</u>
Net capital assets	<u>\$ 3,872,001</u>			<u>\$ 3,886,759</u>
Land	<u>\$ 104,624</u>			<u>\$ 104,624</u>

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Depreciation expense of \$813,940 for the year ended June 30, 2009 was charged to the general fund governmental function.

NOTE 7 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 18 years or older at the time of original employment, who earn not less than \$400 per month if employed after September 7, 1979 and before January 1, 1991; \$550 if employed between January 1, 1991 and December 31, 1999; and \$800 if employed after January 1, 2000 are required to participate in the System. 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 3.33 percent of their final-average salary for each year of credited service. The retirement benefit cannot exceed 100 per cent 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, 6554 Florida Blvd, Suite 215, Baton Rouge, LA 70806, or by calling (800) 586-9049.

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

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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, 2009, 2008, and 2007, were \$2,752,927, \$2,692,874, and \$1,479,567, respectively, equal to the required contributions for each year.

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description. The Lafourche Parish Sheriffs Office's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 15 years of service at any age. Based on review of the census data, we have assumed that employees would enter the D.R.O.P. at the earlier of (1), age 55 and 15 years of service, and (2), 30 years of service at any age.

Life insurance coverage is provided to retirees and the blended rate (active and retired) is approximately \$0.318 per \$1,000 of insurance. The amount of insurance coverage while active is continued after retirement, but retiree insurance coverage amounts are reduced at age 65 to 75% of the original amount and to 50% of the original amount at age 70. The retiree pays 100% of the "cost" of the retiree life insurance, but based on the blended rates. There is therefore an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance and thus estimate and value this employer subsidy. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Prior to July 1, 2008, the Lafourche Parish Sheriff's Office recognized the cost of providing post-employment medical and life benefits (the Sheriffs Office's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the fiscal year beginning July 1, 2008, the Lafourche

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Parish Sheriff's Office's portion of health care funding cost for retired employees totaled \$52,855, and the life insurance totaled \$17,476.

Effective with the fiscal year beginning July 1, 2008, Lafourche Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions (GASB 45).

Annual Required Contribution. Lafourche Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2008 is \$513,941 for medical, and \$146,588 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 215,814	\$ 65,831
30-year VAL amortization amount	<u>298,127</u>	<u>80,757</u>
Annual required contribution (ARC)	\$ 513,941	\$ 146,588

Net Post-employment Benefit Obligation (Asset). The table below shows Lafourche Parish Sheriff's Office's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2009:

	Medical	Life
Beginning Net OPEB Obligation (Asset) 7/1/2008	\$0	\$0
Annual required contribution	+513,941	+146,588
Interest on Net OPEB Obligation (Asset)	-0	- 0
ARC Adjustment	<u>+0</u>	<u>+0</u>
OPEB Cost	513,941	146,588
Contribution	0	0
Current year retiree premium	<u>-52,855</u>	<u>-17,476</u>
Change in Net OPEB Obligation		+129,112
Ending Net OPEB Obligation (Asset) 6/30/2009	\$461,086	\$129,112

The following table shows Lafourche Parish Sheriff's Office's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

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Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	June 30, 2009	\$513,941	10.28%	\$461,086
Life	June 30, 2009	\$146,588	11.92%	\$129,112

Funded Status and Funding Progress. In the fiscal year ending June 30, 2009, Lafourche Parish Sheriff's Office made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of July 1, 2008, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$5,155,257 (medical), and \$1,396,481 (life), which is defined as that portion, as determined by a particular actuarial cost method (Lafourche Parish Sheriffs Office uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2008, the entire actuarial accrued liability of \$5, 155,257 (medical), and \$1,396,481 (life) was unfunded.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 5,155,257	\$ 1,396,481
Actuarial Value of Plan Assets	0	0
Unfunded Act. Accrued Liability (UAAL)	<u>5,155,257</u>	<u>1,396,481</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Covered Payroll (active plan members)	14,925,835	14,925,835
UAAL as a % of covered payroll	34.54%	9.36%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Lafourche Parish Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing

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costs between Lafourche Parish Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Lafourche Parish Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	20.0%
26 – 40	12.0%
41 – 54	8.0%
55 +	6.0%

Post employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence four years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 15 years of service at any age. Based on review of the census data, we have assumed that employees would enter the D.R.O.P. at the earlier of (1), age 55 and 15 years of service, and (2), 30 years of service at any age.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, or a plan which is funded). Based on the assumption that the ARC will not be funded, a

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in July, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays a percentage of the cost of the medical/dental for the retirees only and not for dependents. The retiree pays 100% of the blended rate for life insurance, but there is an implicit employer subsidy (see below under "Life Insurance"). The percentage paid by the employer for medical/dental varies by number of years of service at retirement: 100% for 30 or more years; 50% for 20 or more but less than 30 years; and, zero for less than 20 years. The medical rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" medical rates for two broad groups: active and retired before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

NOTE 9 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 10 COMPENSATED ABSENCES

At June 30, 2009, employees of the sheriff have accumulated and vested \$782,209 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$450,050 is recorded as a long-term liability in the Statement of Net Assets.

NOTE 11 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 12 LONG-TERM DEBT

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

	<u>Balance at 7/1/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at 6/30/09</u>
Governmental activities:				
Certificate of indebtedness	60,000	-	(60,000)	-
Compensated absences	468,921	-	(18,871)	450,050
Other post-employment benefits	<u>-</u>	<u>590,198</u>	<u>-</u>	<u>590,198</u>
	<u>528,921</u>	<u>590,198</u>	<u>(78,871)</u>	<u>1,040,248</u>

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 is \$60,000 and \$3,000, principal and interest, respectively. The Certificates are secured

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

and payable by annual revenues of the Sheriff's Office at an interest rate of 5.00%. The certificate matured April 2009.

All principal and interest requirements are funded in accordance with Louisiana law by the general revenues of the sheriff.

The Sheriff had no short-term debt during the fiscal year ending June 30, 2009.

During fiscal year ended June 2009, the Lafourche Parish Law Enforcement District passed a resolution to incur new debt of \$1,000,000 to finance the purchase and implementation of a comprehensive fully integrated public safety information management system (department wide including necessary hardware) and to enhance and improve the LPSO training academy building. The \$1,000,000 Certificate of Indebtedness, Series 2009 shall bear an interest rate of 3.31% per annum maturing over ten years. As of June 30, 2009, no funds were drawn on the loan proceeds available.

NOTE 14 TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2009, include \$ 738,013 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.

NOTE 15 LEASE OBLIGATIONS

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

An operating lease agreement with Rebstock Marine Transportation for the Work Release Center building in Raceland. The agreement was renewed effective May 1, 2009 and terminating April 30, 2029. Monthly payments are \$15,000 beginning on May 1, 2009 and continuing at that amount until April 30, 2014. At that time, the monthly rent will be adjusted every five years per the lease agreement.

An operating lease agreement for the Trustee Building. The Agreement was renewed in May 2008. 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.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

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 \$1,051 and \$393, 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.

An operating lease with the Lafourche Parish Government for the occupancy within the Block building in Thibodaux. A payment of \$26,950 was paid for 12 months on 2/5/09.

The minimum commitments are as follows:

<u>Year Ending June 30,</u>	
2010	\$ 346,131
2011	180,000
2012	180,000
2013	180,000

Rental expense for the year ended June 30, 2009 was \$326,069.

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 deposits - represents assets reserved to fund the deposits placed on capital assets.

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.

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Notes to the Financial Statements
As of and for the Year Ended June 30, 2009

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, 2009, 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 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.

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, 2009, 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 \$1,378,903 for the year ended June 30, 2009 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, 2009

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Tax and related revenues	\$ 15,118,000	\$ 15,653,978	\$ 15,549,545	\$ (104,433)
Intergovernmental	3,635,000	3,559,052	5,252,703	1,693,651
Charges for services	6,100,000	6,531,052	6,600,945	69,893
Other	622,000	638,708	441,252	(197,456)
Total revenues	<u>\$ 25,475,000</u>	<u>\$ 26,382,790</u>	<u>\$ 27,844,446</u>	<u>\$ 1,461,656</u>
Expenditures:				
Public safety:				
Salaries and related benefits	\$ 18,285,694	\$ 18,925,000	\$ 18,620,660	\$ 304,340
Operating, law enforcement & repairs & maintenance expenses	5,843,693	5,752,074	5,990,939	(238,865)
Debt service	383,034	414,512	63,000	351,512
Capital outlay	954,874	1,285,000	618,847	666,153
Other	-	-	-	-
Total expenditures	<u>\$ 25,467,295</u>	<u>\$ 26,376,586</u>	<u>\$ 25,293,446</u>	<u>\$ 1,083,140</u>
Excess (Deficiency) of revenues over expenditures	\$ 7,705	\$ 6,204	\$ 2,551,000	\$ 2,544,796
Other Financing Sources (Uses):				
Proceeds from sale of capital assets	-	-	\$ 24,263	\$ 24,263
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>\$ 24,263</u>	<u>\$ 24,263</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	\$ 7,705	\$ 6,204	\$ 2,575,263	\$ 2,569,059
Fund Balance, beginning	\$ 5,127,360	\$ 5,762,024	\$ 5,762,024	\$ -
Fund Balance, ending	\$ 5,135,065	\$ 5,768,228	\$ 8,337,287	\$ 2,569,059

Supplemental Information Schedules

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

Combining Balance Sheet
 June 30, 2009

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	OFF DUTY WITNESS FUND	TOTAL
ASSETS								
Cash and cash equivalents	\$ 426,651	251,660	50,017	1,185,968	3,339	16,034	6,907	\$ 1,940,576
Due from others	500	4,236	2,385	-	-	-	4,200	11,321
TOTAL ASSETS	\$ 427,151	\$ 255,896	\$ 52,402	\$ 1,185,968	\$ 3,339	\$ 16,034	\$ 11,107	\$ 1,951,897
LIABILITIES								
Due to general fund	\$ 4,637	28,109	-	55,828	714	-	10,207	\$ 99,495
Due to taxing bodies and others	422,514	227,787	52,402	1,130,140	2,625	16,034	900	1,852,402
TOTAL LIABILITIES	\$ 427,151	\$ 255,896	\$ 52,402	\$ 1,185,968	\$ 3,339	\$ 16,034	\$ 11,107	\$ 1,951,897

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

**Combining Statement of Changes in Assets and Liabilities
 For the Year Ended June 30, 2009**

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	OFF DUTY WITNESS FUND	TOTAL
Balances, beginning of year	\$ 456,515	\$ 249,246	\$ 38,717	\$ 968,013	\$ 251	\$ 6,057	\$ 10,140	1,728,940
Additions:								
Deposits:								
Sheriff's sales & suits			1,029,286					1,029,286
Bonds	234,861							234,861
Fines and costs		2,566,533						2,566,533
Garnishments			523,942					523,942
Witness fees						18,050		18,050
Beer & liquor permits					35,858			35,858
Taxes, fees, etc., paid to tax collector				75,839,255				75,839,255
Interest earned				16,815				16,815
Other						17,590		17,590
Total additions	234,861	2,566,533	1,553,228	75,856,069	35,858	17,590	18,050	80,282,189
Total	691,376	2,815,779	1,591,945	76,824,082	36,109	23,647	28,190	82,011,129
Reductions:								
State of Louisiana:								
Taxes, fees, etc., distributed to taxing bodies, and others				75,638,115				75,638,115
Deposits settled to:								
Sheriff		302,262	263,207		4,916			570,384

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

Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2009

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	OFF DUTY WITNESS FUND	TOTAL
Parish Council		1,195,042			27,855			1,222,897
District Attorney		362,878						362,878
Clerk of Court		88,593						88,593
Indigent Defender Board		345,698						345,698
Litigants			1,276,337					1,276,337
17th Judicial District Court Fund		99,005						99,005
LA Commission on Law Enforcement		51,605						51,605
Bond fees paid	264,225							264,225
LA Department of Public Safety		15,325						15,325
Supreme Court of Louisiana		19,823						19,823
LA Rehabilitation Traumatic Head Start		27,958						27,958
Crimestoppers		19,812						19,812
SELA Crime Lab		38,751						38,751
Deputies							17,084	17,084
Other		(6,869)				7,613		744
Total reductions	264,225	2,559,883	1,539,544	75,638,115	32,770	7,613	17,084	80,059,234
Balances, end of year	\$ 427,151	\$ 255,896	\$ 52,401	\$ 1,185,968	\$ 3,339	\$ 16,034	\$ 11,107	\$ 1,951,896

LAFOURCHE PARISH SHERIFF
 Thibodaux, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Grantor's Number	Expenditures
U.S. DEPARTMENT OF JUSTICE			
Comprehensive Approaches to Sex Offender Management (SOAP Grant)	16.203	2006-WP-BX-0010	\$ 43,830
Supervised Visitation, Safe Havens for Children	16.527	2007-CW-AX-0009	39,226
Passed through State of LA - Commission on Law Enforcement Interoperability COPS Grant	16.710	214-218-8915-06	8,034
Passed through State of LA - Commission on Law Enforcement MJ Task Force	16.579	B08-7-007	7,859
Passed through State of LA - Louisiana Sheriff's Association Human Trafficking Overtime	16.320	C-61-8-001	15,803
Passed through State of LA - Commission on Law Enforcement Local Information Network	16.523	A06-8-031	7,767
Local Information Network		A05-8-031	2,232
Shocap		J07-7-007	3,921
Shocap		J06-7-007	3,512
Passed through State of LA - Commission on Law Enforcement Victim Assistance Program	16.575	C08-7-007	25,744
Victim Assistance Program		C07-7-007	11,384
Victim Notification Form		C06-8-028	9,025
Passed through State of LA - Commission on Law Enforcement Encourage Arrest Policies & EPO	16.588	D51-8-001	189,563
Law Enforcement Training		M06-7-007	3,763
Law Enforcement Training		M07-7-007	10,746
TOTAL U.S. DEPT. OF JUSTICE			\$ 382,410

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, 2009

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass Through Grantor's Number	Expenditures
US. DEPARTMENT OF HOMELAND SECURITY			
Passed through the State of Louisiana - Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance			
(Presidentially Declared Disasters)			
	97.036	FEMA-1786-DR-LA	\$ 527,898
		FEMA-1792-DR-LA	291,864
		FEMA-1603-DR-LA	844
Buffer Zone Protection Program	97.078	2006-BZ-T6-0026	<u>179,440</u>
TOTAL US. DEPT. OF HOMELAND SECURITY			<u>\$ 1,000,046</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through State of LA -			
Dept of Public Safety & Corrections			
State and Community Highway Safety			
	20.600	PT 09-43-00	\$ 7,943
		PT 08-29-00	23,173
Passed through State of LA -			
Dept of Public Safety & Corrections			
Passed through South Central Planning Commission			
		SCPCD Booster Seat Giveaway	<u>725</u>
TOTAL U.S. DEPT. OF TRANSPORTATION			<u>\$ 31,841</u>
TOTAL MONITARY AWARDS			<u><u>\$ 1,414,297</u></u>

* Not Illustrated

LAFOURCHE PARISH SHERIFF

Thibodaux, Louisiana

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009**

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, 2009.

NOTE 3. Nonmonetary Awards

The Sheriff's Office did not receive any nonmonetary awards during the year ended June 30, 2009.

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, 2009, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 29, 2009. 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.

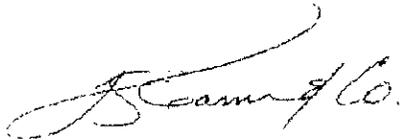
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Lafourche Parish Sheriff's internal control.

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, 2009



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, 2009. 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, 2009.

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

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.

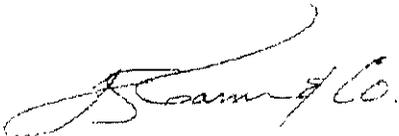
A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal 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, 2009

LAFOURCHE PARISH SHERIFF
Thibodaux, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

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 Homeland Security, PT Louisiana Department of Homeland
 Security and Emergency Preparedness –
 Disaster Grants – Public Assistance (Presidentially Declared Disasters)
 – CFDA 97.036.
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, 2009

<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>
None				

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, 2009

<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>
none				

Description of Finding:

There were no findings to be reported.

Corrective Action Planned: