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LAFOURCHE PARISH SHERIFF

PARISH OF LAFOURCHE
STATE OF LOUISIANA

FINANCIAL REPORT, INTERNAL CONTROL
AND COMPLIANCE REPORTS

JUNE 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: DEC 18 1996



LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1998

NOTE 8 LONG TERM DEBT, (Continued)

The annual requirements to amortize all notes outstanding at June 30, 1998 are as follows:

YEAR	PRINCIPAL	INTEREST	TOTAL
1997	\$111,884	\$32,566	\$144,250
1998	117,889	28,784	144,453
1999	118,712	30,195	148,867
2000	129,806	14,987	144,353
2001	50,988	7,812	58,798
2002	52,225	5,098	57,283
2003	53,707	2,280	55,957
TOTALS	\$634,799	\$119,109	\$753,958

NOTE 9 SELF-INSURANCE

The Sheriff is self-insured for the first \$50,000 of each claim relating to group insurance. The Sheriff is covered under an insurance contract for the excess liability up to \$1,000,000 per each full-time employee. The group insurance claims liability for claims filed but not paid at year end and an estimate of claims incurred but not yet reported is reported as a reserve of fund balance and a liability in the general fund.

The Sheriff's Office has also purchased liability insurance with deductibles and self-insured retention which call upon self-funding of the first dollar or initial cost of each claim up to the amount specified. The estimate of the annual claims cost is reflected as a reserve of the fund balance.

LAFORICHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 7 LINE OF CREDIT

The Sheriff had a line of credit with a bank in the amount of \$2,000,000 at an interest rate of 4.85%. During the year ending June 30, 1996, the Sheriff borrowed \$775,000 against the line of credit. The entire principal plus \$11,803 in interest was paid back prior to the end of the year.

NOTE 8 LONG TERM DEBT

The Sheriff had an outstanding loan for the purchase of a building to house its patrol division. The annual interest rate is 5.75% with monthly installments of \$2,000.00. The note matures April, 2003.

The Sheriff issued \$500,000 Certificates of Indebtedness, Series 1996 for the purpose of paying a portion of the cost of equipping patrol cars, specialty vehicles, upgrading computer and telephone equipment, and to pay the costs incurred in connection with the issuance of the Certificates. The Certificates are secured and payable by annual revenues of the Sheriff's Office at an interest rate of 5.050% with a maturity date of April, 2003.

The following is a summary of changes in the long-term obligations of the Sheriff for the year ending June 30, 1996:

	PAYABLE 06/30/95	INCURRED	RETIRED	PAYABLE 06/30/96
Note Payable	\$153,546	\$0	\$18,757	\$134,789
Certificates of Indebtedness	0	\$500,000		\$500,000
Compensated Absences	274,991	37,354		312,345
TOTALS	428,537	537,354	\$18,757	\$947,075

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 5 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 1996 consisted of the following:

State of Louisiana:	
Video Poker Revenue	\$80,589
Supplemental Pay	30,063
Department of Transportation	43,831
Parish of Lafourche:	
Maintenance of Prisoners	64,983
Lafourche Parish School Board:	
June Sales Tax Collections Received in July	438,030
Grants Receivable	18,595
Other Governmental Units	62,295
TOTAL	\$728,037

NOTE 6 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets are as follows:

	BALANCE 06/30/95	ADDITIONS/ ADJUSTMENTS	DELETIONS	BALANCE 06/30/96
LAND, BUILDINGS, AND IMPROVEMENTS	\$214,121	113,065	80	\$327,106
EQUIPMENT	1,933,248	397,830	20,086	2,310,992
TOTALS	\$2,147,369	\$510,895	\$20,166	\$2,638,097

LAFOLICHRE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 3 CASH AND INVESTMENTS, (Continued)

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.

The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 RECEIVABLES

Receivables at June 30, 1996 consisted of the following:

Ad Valorem taxes	16,419
Amounts due for court judgments	10,310
Amounts due from agency funds	49,823
Other miscellaneous receivables	38,498
TOTAL	\$114,850

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 2 PROPERTY TAXES

Property 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 revaluation of all real property is required to be completed no less than every four years. The last revaluation was compiled for the list of January 1, 1992. 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 been paid are sold for the amount of the taxes. The tax rate for the year ended June 30, 1996 was \$10.97 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 INVESTMENTS

At June 30, 1996, the Sheriff has cash and investments (book and bank balances), as follows:

	BOOK	BANK
CASH-TIME DEPOSITS	\$1,897,983	\$1,909,137
INVESTMENTS (CERTIFICATE OF DEPOSIT)	838,843	847,234
INVESTMENTS (SAVINGS)	24,380	28,479
TOTAL DEPOSITS	\$2,761,206	\$2,784,850
FEDERAL DEPOSIT INSURANCE		661,748
MARKET VALUE OF PLEDGED SECURITIES		\$6,159,844

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

LAFORCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1990

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. (Continued)

K. COMPENSATED ABSENCES, (Continued)

vacation leave is due to the employee at the time of termination. The vacation policy provides that employees are to take vacation within one year of being earned, with a carryover provision to sick leave if not taken.

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

L. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund general ledgers, is not utilized by the Sheriff.

M. TOTAL MEMORANDUM ONLY) COLUMNS ON COMBINED STATEMENTS

The total columns on the combined statements - overview are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

LAFOLIRCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

H. RESERVES AND DESIGNATIONS OF FUND BALANCE

Reserves on the governmental funds represent portions of fund balances which are not appropriate for expenditures or have been segregated for specific future uses, while designations of fund balances represent tentative plans for financial resource utilization in a future period.

I. GENERAL FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the Lafourche Parish Council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

J. LONG-TERM DEBT

Long term obligations expected to be financed from the General Fund are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

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 and have no limit to accumulation. Sick leave 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. Accumulated

LAFOURCHIE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing (intergovernmental revenue) are considered "measurable" at the time of levy. Sales and use taxes are recorded when they become both measurable and available to finance expenditures of the fiscal period. Intergovernmental revenues (federal and state grants) are recorded as revenue when the Sheriff is entitled to the funds. Fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash by the Sheriff or an intermediary collecting agency because they are generally not measurable until actually received. Charges for services are recorded when earned since they are measurable and available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. 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.

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. FUND ACCOUNTING, (Continued)

Account Groups

These two account groups are not "funds". They are concerned with only the measurement of financial position, not with the measurement of results of operations. The account groups presented in the accompanying financial statements are described as follows:

General Fixed Asset Account Group - This group of accounts is established to account for all fixed assets of the Lafourche Parish Sheriff.

General Long Term Debt Account Group - This group of accounts is established to account for all unsecured general long-term liabilities of the Lafourche Parish Sheriff.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

C. FUND ACCOUNTING, (Continued)

Funds of the Sheriff are classified into two categories: governmental and fiduciary. These funds are described as follows:

Governmental Funds

General Funds

The General Fund, as provided by Louisiana Revised Statute 23:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary source of revenue is an ad valorem 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.

Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

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

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 11 POST RETIREMENT BENEFITS

The Lafourche Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff's office. These benefits for retirees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the Sheriff who each pay 50% of the premium. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The Sheriff's cost of benefits provided to retirees totaled \$5,524 for 1995.

Future liabilities under the Sheriff's plan for potentially eligible employees are dependent upon the age and length of service of those employees. The average employee age and service years are not available. At June 30, 1996 the average hospitalization and life insurance costs per retired employee was \$62 per month and the average number retired employees was 8.

NOTE 12 PENSION PLAN

The Louisiana Sheriffs Pension and Relief Fund System, a cost-sharing, multiple-employer public employee retirement system, is controlled and administered by a separate Board of Trustees.

All Sheriffs and all Deputies who are found to be physically fit are required to participate in the System. Employees are eligible to retire at or after age 55 with a least 12 years of credited service and receive a benefit, payable monthly for life equal to the appropriate retirement accrual rate multiplied by the number of years of creditable service multiplied by average monthly salary for the 36 highest successive months of employment. The service credit accrual is 2.5% for employees with less than 15 years of service, 2.75% for employees with 15 or more but less than 20 years of service and 3.0% for

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements
As of and for the Year Ending
June 30, 1998

INTRODUCTION

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Lafourche Parish Sheriff (The Sheriff) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Lafourche Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1995

NOTE 12 PENSION PLAN (Continued)

employees with 20 or more years of service. The retirement benefit may not exceed 100% of average final compensation. Employees with 20 or more years of service may retire with an actuarially reduced retirement at the age of 50. Employees who had 12 or more years of service credit and were at least age 45 on September 1, 1995, are also eligible for an actuarially reduced early retirement.

The System provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-half of 1% of the taxes shown to be collectible by the tax rolls of each parish and revenue sharing funds as appropriated by the Legislature. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of valuation for the prior fiscal year.

The following provides certain disclosures for the Sheriff and the retirement system that are required by GASB Codification Section 230.128:

Contributed Rates	
Employee	7%
Employer	5%
Total current-year payroll	\$3,743,395
Total current-year covered payroll	\$3,207,840

**LAFOURCHE PARISH SHERIFF, PARISH OF LAFOURCHE
STATE OF LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES**

FOR THE YEAR ENDED JUNE 30, 1995

	General Fund	Special Revenue Funds	Total (Memorandum Only)
REVENUES			
Ad valorem taxes	\$1,433,891		\$1,433,891
State taxes	2,438,278		2,438,278
Intergovernmental	1,385,181	\$50,000	1,435,181
Charges for services	337,859	146,828	484,687
Miscellaneous	148,962	15,874	164,836
Total revenues	<u>3,664,171</u>	<u>212,702</u>	<u>3,876,873</u>
EXPENDITURES - PUBLIC SAFETY COMMITTEE			
Salaries and benefits	4,443,140	25,888	4,469,028
Operating Expenditures	891,000	76,437	967,437
Law enforcement expenditures	390,000	137,274	527,274
Repairs and maintenance	875,706	248	875,954
Total current expenditures	<u>6,609,846</u>	<u>440,847</u>	<u>7,050,693</u>
CAPITAL EXPENDITURES	398,881	46,725	445,606
DEBT SERVICE	37,821		37,821
Total expenditures	<u>7,046,548</u>	<u>487,572</u>	<u>7,534,120</u>
Excess (Deficiency) of Revenues over Expenditures	(412,377)	28,934	(383,443)
OTHER FINANCING SOURCES (USES)			
Proceeds on the sale of assets	50,251		50,251
Proceeds from Certificate of indebtedness	300,000		300,000
Loan Proceeds	775,000		775,000
Loan Payments	(775,000)		(775,000)
Total other financing sources (uses)	<u>350,251</u>		<u>350,251</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(62,126)	28,934	(33,192)
FUND BALANCES			
Beginning of year	1,430,881	88,000	1,518,881
Final Period Adjustment	(148,778)		(148,778)
Beginning of year as restated	<u>1,282,103</u>	<u>88,000</u>	<u>1,370,103</u>
Final of year	<u>\$1,219,977</u>	<u>\$116,934</u>	<u>\$1,336,911</u>

See notes to the financial statements.

Honorable Craig Weber,
Lafourche Parish Sheriff
Page 2

In accordance with GOVERNMENT AUDITING STANDARDS, we have also issued a report dated October 2, 1998 on our consideration of the Lafourche Parish Sheriff's internal control structure and a report dated October 2, 1996 on its compliance with laws and regulations.

Thibodaux, Louisiana
October 2, 1998





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Craig Weber,
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited the accompanying general purpose financial statements of the Lafourche Parish Sheriff, State of Louisiana as of and for the year ended June 30, 1995 as listed in the table of contents. These general purpose financial statements are the responsibility of the Lafourche Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-129, "Audits of State and Local Governments." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Parish Sheriff as of June 30, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed in the table of contents as other supplementary information is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Lafourche Parish Sheriff. This information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

FINANCIAL SECTION



LAFOURCHE PARISH SHERIFF
FINANCIAL REPORT, INTERNAL CONTROL
AND COMPLIANCE REPORTS

JUNE 30, 1996

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LAFOURCHE PARISH SHERIFF
FINANCIAL REPORT, INTERNAL CONTROL
AND COMPLIANCE REPORTS

JUNE 30, 1996

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LAFOURCHE PARISH SHERIFF

**FINANCIAL REPORT, INTERNAL CONTROL
AND COMPLIANCE REPORTS**

JUNE 30, 1996

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LAFOURCHE PARISH SHERIFF

*PARISH OF LAFOURCHE
STATE OF LOUISIANA*

*FINANCIAL REPORT, INTERNAL CONTROL
AND COMPLIANCE REPORTS*

JUNE 30, 1996



In November of 1995, the Board of Directors of the LSRMP voted to require ten sheriff's offices to take on higher liability limits, apparently as a result of the board's perception that these sheriff's offices were "higher risk". The Lafourche Parish Sheriff's Office was one of those ten. None of the ten sheriff's offices was notified of this change until the Louisiana Sheriff's Association Mid-Winter Conference held on January 23 - 25, 1996. The Sheriff disagreed that he should be included in this group because their decision was obviously not based on claims loss experience since he took office in 1992, but was based on ten years loss experience which covered prior sheriff's administrations. The Sheriff's Office would have been forced to accept up to \$200,000 of additional liability exposure if it stayed in the program and the Sheriff deemed this unacceptable.

As a result, the Sheriff hired an insurance consultant in February of 1996. The consultant prepared a Request for Proposals of liability insurance coverage and on February 28, 1996 a meeting was held with all interested insurance agencies in Lafourche Parish. The RFP's were distributed at this meeting and a bid opening date of May 22, 1996 was set. On May 30, 1996, the insurance coverage was awarded to American Insurance Group through its agent, Loris Insurance Agency, Inc. of Lakeport, Louisiana. The new coverage for all forms of liability insurance except automobile became effective June 1, 1996.

Under coverage provided by LSRMP the Sheriff's Office was able to pay the premiums on a monthly basis, but the new coverage required complete payment upon the effective date of the policy. During FYE 95/96, the Sheriff's Office paid eleven months of insurance premiums under the LSRMP program and then a full year's premium under the AIG program. The auditors advised the Sheriff's Office that the total premiums paid in 1995/96 should be reflected in its financial statements. Consequently, the variance of 6.56% is attributed to two years of insurance premiums being paid in one year. This was determined after FYE 96 and therefore no revised budget was possible.

We appreciate the courtesy and assistance afforded to us during our audit. If we can be of any other assistance, please do not hesitate in contacting us.

Very truly yours,

STARR & COMPANY, LLC



Angelique T. Barber, CPA





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

October 2, 1996

Honorable Craig Weber
Lafourche Parish Sheriff
Thibodaux, Louisiana

Dear Mr. Weber,

We have completed our audit of the Lafourche Parish Sheriff for the year ended June 30, 1996 and issued our reports thereon dated October 2, 1996. The results of our audit are contained in our reports, however, there was an item which came to our attention during the course of our audit that we feel is deserving of your attention. The item noted are outlined as follows:

FINDING:

The Louisiana Revised Statutes provide for a 5% unfavorable variance for revenues, expenditures or fund balance, if fund balance is used to balance the budget. Any excess over 5% requires a budget amendment. The General Fund budget variance for expenditures exceeded the 5% variance.

MANAGEMENT'S RESPONSE:

The Lafourche Parish Sheriff's Office had an excess of actual expenditures over budgeted expenditures for the year ended June 30, 1996 in its General Fund in the amount of 8.56%. The reason for this variance is attributable to changes made in insurance coverage and a resultant change in the way that the Sheriff's Office paid for this coverage.

For a number of years, the Lafourche Parish Sheriff's Office has had insurance protection through the Louisiana Sheriff's Association Risk Management Program (LSRMP). LSRMP is a group self-insurance program providing Law Enforcement Liability, Commercial General Liability, and Public Officials Liability insurance protection to those Louisiana Sheriffs who choose to participate as members. Since 1994, changes in the program, such as higher premium rates and reduced coverage, caused some sheriffs to drop their membership and insure elsewhere.

In November of 1993, the Board of Directors of the LSRMP voted to require ten sheriff's offices to take on higher liability limits, apparently as a result of the board's perception that those sheriff's offices were "higher risks". The Lafourche Parish Sheriff's Office was one of those ten. None of the ten sheriff's offices was notified of this change until the Louisiana Sheriff's Association Mid-Winter Conference held on January 23 - 25, 1996. The Sheriff disagreed that he should be included in this group because their decision was obviously not based on claims loss experience since he took office in 1992, but was based on ten years loss experience which covered prior sheriff's administrations. The Sheriff's Office would have been forced to accept up to \$200,000 of additional liability exposure if it stayed in the program and the Sheriff deemed this unacceptable.

As a result, the Sheriff hired an insurance consultant in February of 1996. The consultant prepared a Request for Proposals of liability insurance coverage and on February 26, 1996 a meeting was held with all interested insurance agencies in Lafourche Parish. The RFP's were distributed at this meeting and a bid opening date of May 22, 1996 was set. On May 30, 1996, the insurance coverage was awarded to American Insurance Group through its agent, Loris Insurance Agency, Inc. of Lockport, Louisiana. The new coverage for all forms of liability insurance except automobile became effective June 1, 1996.

Under coverage provided by LSRMP the Sheriff's Office was able to pay the premiums on a monthly basis, but the new coverage required complete payment upon the effective date of the policy. During FYE 9/96, the Sheriff's Office paid eleven months of insurance premiums under the LSRMP program and then a full year's premium under the AIG program. The auditors advised the Sheriff's Office that the total premiums paid in 1995/96 should be reflected in its financial statements. Consequently, the variance of 8.56% is attributed to two years of insurance premiums being paid in one year. This was determined after FYE 96 and therefore no revised budget was possible.

We appreciate the courtesy and assistance afforded to us during our audit. If we can be of any other assistance, please do not hesitate in contacting us.

Very truly yours,

STAGNI & COMPANY, LLC



Angelique J. Spiker, CPA



LAFORCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1986

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)

B. REPORTING ENTITY, (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose 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 financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

We have determined that the Lafourche Parish Sheriff's Office is not considered a component unit of the parish if applying the criteria above. The accompanying financial statements present information only on the funds maintained by the Sheriff.

C. FUND ACCOUNTING

The Sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly effect net expendable available financial resources.



STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Craig Weber
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited the general purpose financial statements of the Lafourche Parish Sheriff, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 2, 1998. These general purpose financial statements are the responsibility of the Lafourche Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Lafourche Parish Sheriff, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, it fairly presents in all material respects in relation to the general purpose financial statements taken as a whole.

Thibodaux, Louisiana
October 2, 1998

Honorable Craig Welser
Lafourche Parish Sheriff
Thibodaux, Louisiana
Page 2

This report is intended for the information of management, and any other legislative or regulatory body. However, this report is a matter of public record and its distribution is not limited.

Thibodaux, Louisiana
October 2, 1998



Honorable Craig Weber
Lafayette Parish Sheriff
Page 2

This report is intended for the information of management, and any other legislative or regulatory body. However, this report is a matter of public record and its distribution is not limited.

Thibodaux, Louisiana
October 2, 1996





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Craig Weber
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited the general purpose financial statements of the Lafourche Parish Sheriff, as of and for the year ended June 30, 1996 and have issued our report thereon dated October 2, 1996.

We have applied procedures to test the Lafourche Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, allowable cost/cost principles, Drug-free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Lafourche Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Lafourche Parish Sheriff, had not complied, in all material respects, with those requirements.

Honorable Craig Weber
Lafourche Parish Sheriff
Page 2

This report is intended for the information of management, and any other specific legislative or regulatory body. However, this report is a matter of public record and its distribution is not limited.

Thibodaux, Louisiana
October 3, 1998





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Craig Wetts
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited the general purpose financial statements of the Lafourche Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 2, 1996.

We conducted our audit in accordance with generally accepted auditing standards and **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.

Compliance with laws, regulations, contracts, and grants applicable to the Lafourche Parish Sheriff, is the responsibility of the Lafourche Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Lafourche Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under **GOVERNMENT AUDITING STANDARDS**.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Lafourche Parish Sheriff in a separate letter dated October 2, 1996.

Honorable Craig Wetzel
Lafourche Parish Sheriff
Page 4

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Lafourche Parish Sheriff, in a separate letter dated October 2, 1999.

This report is intended for the information of management, and any other legislative or regulatory body. However, this report is a matter of public record, and its distribution is not limited.

Thibodaux, Louisiana
October 2, 1999



ADMINISTRATIVE CONTROLS

GENERAL:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-free Workplace Act
- Administrative Requirements

SPECIFIC:

- Types of services allowed or unallowed
- Eligibility

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the Lafourche Parish Sheriff had no major federal financial assistance programs and expended 76% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Drug Control and Systems Improvement

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.



The management of the Lafayette Parish Sheriff, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

INTERNAL ACCOUNTING CONTROLS

- General Procedures
- Cash and Investments
- Revenue, Receivables and Receipts
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Property, Equipment and Capital Expenditures
- Debt and Debt Service Expenditures
- Fund Equities
- Grant and Similar Programs





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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable Craig Weber
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited the general purpose financial statements of the Lafourche Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 2, 1996.

We conducted our audit in accordance with generally accepted auditing standards; GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-120, "Audits of State and Local Governments." These standards and OMB Circular A-120 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the Lafourche Parish Sheriff, in order to determine our auditing procedures for the purpose of expressing our opinion on the Lafourche Parish Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-120. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated October 2, 1996.

Honorable Craig Weber,
Lafourche Parish Sheriff
Page 2

In planning and performing our audit of the general purpose financial statements of the Lafourche Parish Sheriff, for the year ended June 30, 1996 we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Lafourche Parish Sheriff, in a separate letter dated October 2, 1996.

This report is intended for the information of management, and any other legislative or regulatory body. However, this report is a matter of public record and its distribution is not limited.

Thibodaux, Louisiana
October 2, 1996





STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

Honorable Craig Weber,
Lafourche Parish Sheriff
Thibodaux, Louisiana

We have audited the general purpose financial statements of the Lafourche Parish Sheriff, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 2, 1998.

We conducted our audit in accordance with generally accepted auditing standards and **GOVERNMENT ACCOUNTING STANDARDS**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Lafourche Parish Sheriff, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

LAFOURCHÉ PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 10 DEFERRED COMPENSATION PLAN

Employees of the Lafourché Parish Sheriff have the option to participate in a deferred compensation program. The maximum compensation that may be deferred under the plan for the participant's taxable year shall not exceed the amount as defined by Internal Revenue Code Section 457. Additional deferrals are allowed in certain years prior to retirement.

The Sheriff has the responsibility for withholding and remitting contributions from participants to the plan. Great-West Life, who serves as administrator, has the responsibility for maintaining a deferred account with respect to each participant, investing the participant's account in accordance with the participant's investment specification and reporting annually to the participant on the status of the plan.

All assets of the plan, including all deferred amounts and all income attributable to such deferred amounts, are the assets of the State of Louisiana and are subject to all the claims of creditors of the State of Louisiana. Legally, the amounts deferred are the property of the State of Louisiana, even though the funds have been earned by the employee and represent a portion of the employee's gross salary. Legal ownership of the plan assets does not vest with the employee until those amounts become due and payable to the employee under the terms of the plan. A participant who becomes eligible to receive distributions from the plan but chooses instead to receive the deferred amounts over a period of time remains a general creditor the same as those participants who are still active or otherwise ineligible. If the deferred amounts and related earnings are placed in a legal trust for the participants or are otherwise beyond the reach of the government or its general creditors at any time before actual payment, those amounts become taxable income to the participants.

Assets of the plan are reported as an Agency Fund in the financial statements of the State of Louisiana. Records for individual funds are not being maintained.

LEWIS & CLARK COUNTY (LCC)
 STATEMENT OF FINANCIAL PERFORMANCE
 For the year ending June 30, 2024

Item Description	Fiscal Year	Actual County Expenditure	State/Local Revenue	Net Expenditure	Other Revenues	
					Other Revenues	Net Expenditure
01-01-2024	01-01	10,000	10,000	0	0	0
02-01-2024	02-01	10,000	10,000	0	0	0
03-01-2024	03-01	10,000	10,000	0	0	0
04-01-2024	04-01	10,000	10,000	0	0	0
05-01-2024	05-01	10,000	10,000	0	0	0
06-01-2024	06-01	10,000	10,000	0	0	0
TOTAL		60,000	60,000	0	0	0

Fiscal Officer: [Name]
 Auditor: [Name]

STATEMENT OF FINANCIAL PERFORMANCE
 LEWIS & CLARK COUNTY
 For the year ending June 30, 2024

- 01-01-2024
- 02-01-2024
- 03-01-2024
- 04-01-2024
- 05-01-2024
- 06-01-2024

See Notes to Statement of Financial Performance

**LAFOURCHE PARISH SHERIFF, PARISH OF LAFOURCHE
STATE OF LOUISIANA**

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

JUNE 30, 1995

	<u>DRUG TASK FUND FUND</u>	<u>COMMISSARY FUND</u>	<u>TOTAL</u>
ASSETS			
Cash	\$107,987	\$14,583	\$122,570
Due from other governments	13,080		13,080
Inventory - at cost		5,453	5,453
	<u>\$112,733</u>	<u>\$20,036</u>	<u>\$132,769</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Due to other funds	\$8,143		\$8,143
Due to other governments	415		415
Due to vendors		\$9,848	9,848
Total liabilities	<u>8,966</u>	<u>9,848</u>	<u>17,814</u>
FUND EQUITY:			
Reserve for Drug Interdiction	184,175		184,175
Fund balance - unreserved		20,815	20,815
Total fund equity	<u>184,175</u>	<u>20,815</u>	<u>204,990</u>
Total liabilities and fund balance	<u>\$112,733</u>	<u>\$29,663</u>	<u>\$142,396</u>

**INTERNAL CONTROL AND
COMPLIANCE REPORTS**



LAFOURCHE PARISH SHERIFF

TAX COLLECTION AGENCY FUND

STATEMENT OF COLLECTIONS,
DISTRIBUTIONS, AND UNFILED BALANCES

FOR THE PERIOD JULY 1, 1995 TO JUNE 30, 1996

UNFILED BALANCES AT JULY 1, 1995	81,671,000
COLLECTIONS	
All vehicle taxes	23,388,887
Boat & Liqueur permits	87,000
Boating, hunting, and trapping licenses	578,874
Five year oil revenue taxes	888,500
Proportio collections	88,400
Missage (0)	
Proportio taxes	24,500
Delinquent taxes	2,200
State revenue sharing	1,879,847
Motorcycle dealers	19,800
	<hr/>
Total collections	26,698,807
	<hr/>
Total	28,269,807
DISTRIBUTIONS	
State disbursements	
Department of Wildlife and Fisheries	528,274
Forestry Commission	4,714
Due from other funds	
Tax Commission	6,534
Local Districts	
Lafourche Parish School Board	1,884,007
Special Education District No. 1	8,423,800
Special Lafourche Parish Water District	195,770
Lafourche Parish	343,940
Council	
Health	6,474,577
Hospital Service Districts	3,341,604
Fire Protection Districts	1,188,597
Water Districts	1,150,400
George Lafourche Port Commission	702,400
Assessor	898,717
Ambulance Service Districts	493,644
Dealinge Districts	300,481
Recreation Districts	238,790
Jury Trial Justice Commission	333,613
Parishion Funds	888,870
Proportio tax collection/delinquents	440,321
Redemption	693,830
	<hr/>
Total distributions	27,214,425
	<hr/>
UNFILED BALANCES AT JUNE 30, 1996	81,671,000
DUO TO PAIDING DEBTS AND OTHERS:	81,671,000

**LAFOURCHE PARISH SHERIFF, PARISH OF LAFOURCHE
STATE OF LOUISIANA**

**COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

FOR THE YEAR ENDING JUNE 30, 1998

	Bond Fund	Fines and Penalties Fund	Sheriff's Fund	Tax Collector Fund	Total
Balance at July 1, 1997	\$125,882	\$130,280	\$3,427	\$4,377,368	\$4,637,148
ADDITIONS					
Sale, bond, etc			798,792		798,792
Fines and bonds	222,188	1,242,242			1,464,430
Taxes, fees, etc paid to tax collector				(26,088,821)	(26,088,821)
Transfers	<u>758,738</u>	<u>1,742,722</u>	<u>798,792</u>	<u>26,088,821</u>	<u>29,389,073</u>
Total	987,020	1,985,042	798,792	26,088,821	29,129,685
DEDUCTIONS					
Taxes, fees, etc distributed to employees and others				27,215,876	27,215,876
Deposits sent to Lafourche Parish:					
Grant		375,888	95,824		471,712
Council		443,521			443,521
County Attorney	15,840				15,840
Independent arbitrators' fees		201,138			201,138
Clerk of Court		76,128	20,158		96,286
Attorneys and Agents			881,088		881,088
Refunds	(66,248)				(66,248)
Appraisals, helpers, etc, TVA Judicial District Court		88,104	11,873		100,077
Other		182,072			182,072
Total deductions	<u>74,148</u>	<u>1,277,552</u>	<u>798,792</u>	<u>27,312,856</u>	<u>29,433,358</u>
Balance at June 30, 1998	<u>\$122,762</u>	<u>\$102,728</u>	<u>\$3,629</u>	<u>\$1,000,838</u>	<u>\$1,230,958</u>

**LAPOURCHE PARISH SHERIFF, PARISH OF LAPOURCHE
STATE OF LOUISIANA**

**COMBINED BALANCE SHEET
AGENCY FUNDS**

JUNE 30, 1998

	<u>Bond Fund</u>	<u>Fees and Forthcomings Fund</u>	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Total</u>
ASSETS					
Cash	<u>\$133,798</u>	<u>\$100,843</u>	<u>\$24,861</u>	<u>\$1,030,008</u>	<u>\$1,289,510</u>
LIABILITIES					
Due to taxing bodies and others	<u>\$133,798</u>	<u>\$100,843</u>	<u>\$24,861</u>	<u>\$1,030,008</u>	<u>\$1,289,510</u>

AGENCY FUNDS

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

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

SHERIFF'S FUND - This fund accounts for funds held in civil sales, sheriff's sales, and garnishments. Deductions and distributions are made in the manner prescribed by law.

TAX COLLECTOR FUND - Article V., Section 27 of the Louisiana Constitution of 1874, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

SPECIAL REVENUE FUNDS

DRUG TASK FORCE FUND - Monies in this fund are received from the U. S. Department of Justice through the State of Louisiana, Commission on Law Enforcement and Administration of Criminal Justice. The overall objective is to cause a major disruption of the drug distribution process in the Lafourche Parish area, as well as make a lesser impact on the geographical region.

COMMISSARY FUND - Monies in this fund are received from inmates when taken into custody and during their stay at the detention center. The Commissary is stocked with inventory that the inmates are allowed to purchase with the funds held in trust. When the inmate is released, the balance of their funds are refunded.

**OTHER SUPPLEMENTARY
INFORMATION SECTION**



LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1990

NOTE 17 PRIOR PERIOD ADJUSTMENTS, (Continued)

A prior period adjustment was also made for the implementation of GASB 22, for an accounting change adopted to conform to the provisions of that Statement. The effect of the accounting change was to reduce sales tax revenue recognized in the current year by \$29,938, and restate the beginning fund balance by \$176,173 for the June 1989 sales taxes recognized in the current year.

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 15 STATE REVENUE FUNDS

The revenue sharing funds provided by Louisiana Law was distributed as follows:

Lafourche Parish Council	\$1,000,328
Lafourche Parish School Board	403,314
Greater Lafourche Port Commission	75,678
Atascosa	55,544
South Lafourche Levee District	48,542
Mayor Lafourche Freshwater District	26,545
Special Education District No. 1	48,776
Commissions - Sheriff's General Fund	183,004
Pension Funds	37,899
TOTAL	\$1,875,547

NOTE 16 COMMITMENTS AND CONTINGENCIES

There is existing and threatened litigation pending against the Sheriff and its insurers. As advised by the Sheriff's attorney, all matters are covered by insurance.

NOTE 17 PRIOR PERIOD ADJUSTMENTS

The beginning general fund balances were adjusted for corrections made in calculations in the prior period. The amount accrued for a settlement from the Lafourche Parish Council did not include credits to be calculated. These credits recalculated amounted to a \$161,016 adjustment of the beginning fund balance. Also, \$158,930 of group insurance expense for 1995 paid in 1996 was not properly accrued at June 30, 1995.

LAFORCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1996

NOTE 14 UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS IN THE TAX COLLECTOR FUND, (Continued)

At June 30, 1995 the unsettled balances included:

Proport Taxes	\$629,208
Licenses Account	79,182
Car Dealer Account	48,300
Taxes Account	380,256
TOTAL	\$1,036,926

The following is a summary, by year of proprot taxes due at June 30, 1996:

YEAR	TOTAL
1995	\$123,501
1996	79,545
1999	91,059
1990	21,574
1991	104,574
1992	12,981
1993	23,755
1994	101,154
1995	149,947
1996	8,118
TOTAL	\$629,208

LAFOURCHE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1998

NOTE 12 PENSION PLAN (Continued)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1998 comprehensive annual financial report. The Lafourche Parish Sheriff does not guarantee the benefits granted by the System.

NOTE 13 EXPENDITURES EXCESS OF ACTUAL OVER BUDGETED

Individual funds that had an excess of actual expenditures over budgeted expenditures for the year ended June 30, 1998 are listed as follows:

FUND	BUDGET	ACTUAL	UNFAVORABLE FAVORABLE
GENERAL FUND	48,247,218	48,782,179	(534,961)
SPECIAL REVENUE FUNDS:			
Drug Task Force Fund	4187,874	4210,603	(22,729)
Commissary Fund	138,000	174,691	(36,691)

NOTE 14 UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS BY THE TAX COLLECTOR FUND

Louisiana Revised Statute 47:1579 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit of recovery of all or a portion of the total taxes paid.

Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within this 30 day period, the funds are held pending the outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due with interest at the rate of 2% per annum from the date the funds were received by the tax collector.

LAFAYETTE PARISH SHERIFF

Notes to the Financial Statements (Continued)
As of and for the Years Ending
June 30, 1995

NOTE 12 PENSION PLAN (Continued)

Required by State Statute

	PERCENT	AMOUNT
Contributions:		
Employees:	7%	1267,041
Employers:	5%	197,245
TOTALS		\$484,286

Year ended June 30, 1995
(latest available information)

Actuarial System

Total actuarially required contributions	\$16,838,571
Net Assets	1328,291,942
Pension benefit obligation	470,491,900
Unfunded pension benefit obligation	\$71,205,350

The "pension benefit obligation" is a standardized disclosure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among Public Employees Retirement Systems and employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

**LAFORCHE PARISH SHERIFF
PARISH OF LAFORCHE
STATE OF LOUISIANA**

Notes to Schedule of Federal Financial Assistance
As of and for the Year Ending
June 30, 1995

NOTE 1 SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984

All Federal grant awards of the Lafourche Parish Sheriff are included in the scope of the OMB Circular A-128, Single Audit Act of 1984.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. Accrued revenue at year end represents entitlements not yet received. Deferred revenue at year end represents funds received in excess of reimbursable expenditures incurred.

NOTE 3 DEFINITION OF MAJOR PROGRAMS

The Single Audit Act of 1984 defines a major federal financial assistance program based on the total federal financial assistance during the year. Based on the total expenditures as listed on the Schedule of Federal Financial Assistance major programs are those with expenditures in excess of \$200,000. The Sheriff has no major programs as defined above.

NOTE 4 FEDERAL CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the OMB's Catalogue of Federal Domestic Assistance.

**LAFOURCHE PARISH SHERIFF, PARISH OF LAFOURCHE
STATE OF LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
SPECIAL REVENUE FUNDS**

JUNE 30, 1985

	<u>DRUG TASK FORCE FUND</u>	<u>COMMISSARY FUND</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental -			
Federal grant	\$30,844		\$30,844
Charges for services:			
Commissary		\$1,960	\$1,960
Fees and forfeitures	184,800		184,800
Miscellaneous	15,814		15,814
Total revenues	<u>231,458</u>	<u>\$1,960</u>	<u>233,418</u>
EXPENDITURES			
CURRENT:			
Salaries & benefits	25,000		25,000
Operating expenditures	5,747	74,000	79,747
Law Enforcement	117,211		117,211
Repairs and Maintenance	288		288
Total current expenditures	<u>148,246</u>	<u>74,000</u>	<u>222,246</u>
CAPITAL EXPENDITURES	<u>37,640</u>	<u>8,000</u>	<u>45,640</u>
Total expenditures	<u>185,886</u>	<u>82,000</u>	<u>267,886</u>
Excess (deficiency) of revenues over expenditures	55,572	(80,040)	25,532
FUND BALANCES			
Beginning of year	74,803	21,750	96,553
End of year	<u>\$130,375</u>	<u>\$41,710</u>	<u>\$172,085</u>