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**LAFOURCHE PARISH SHERIFF**  
**THIBODAUX, LOUISIANA**

**Annual Financial Report**  
**Year Ended June 30, 2004**

**T.S. KEARNS & CO.**  
**CPA**

(A Professional Corporation)  
Timothy S. Kearns, MBA, CPA  
501 Canal Boulevard, Thibodaux, LA 70301  
(985) 447-8507 Fax (985) 447-4833  
kearnscpa@kearnscpa.com

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 1-12-05

**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana

*Annual Financial Statements*  
As of and for the Year Ended June 30, 2004

**TABLE OF CONTENTS**

	<b>Page</b>
Independent Auditor's Report	3-4
Management's Discussion and Analysis	5-7
 <b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of Net Assets	8
Statement of Activities	9
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Statement of Fiduciary Net Assets	14
Notes to the Financial Statements	15 - 32
 <b>REQUIRED SUPPLEMENTAL INFORMATION</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual - General Fund	33
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual - Special Revenue Funds	34

## OTHER SUPPLEMENTAL INFORMATION

Combined Balance Sheet – Special Revenue Funds	35
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue Funds	36
Agency Funds: Combined Statement of Fiduciary Assets and Liabilities	37
Combined Schedule of Changes in Balances Due to Taxing Bodies and Others – Fiduciary Funds - Agency Funds	38
Schedule of Collections, Distributions, and Unsettled Balances – Tax Collector Agency Fund	39

## SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with <u>Government Auditing Standards</u>	40
Independent auditor's report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133	41 - 42
Schedule of Findings and Questioned Costs	43

## REPORTS BY MANAGEMENT

Summary Schedule of Prior Audit Findings	44
Corrective Action Plan for Current Year Audit Findings	45
Schedule of Expenditures of Federal Awards	46-47
Notes to the Schedule of Expenditures of Federal Awards	48



## Independent Auditor's Report

Honorable Craig Webre  
Lafourche Parish Sheriff  
Thibodaux, Louisiana

We have audited the accompanying 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, 2004, 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 nonmajor governmental and fiduciary funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended June 30, 2004, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, the aggregate remaining fund information, as well as of the aggregate nonmajor governmental funds and each fiduciary fund type of the Lafourche Parish Sheriff as of June 30, 2004, and the respective changes in financial position for the year then ended, in conformity with generally accepted accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2004 on our consideration of the Lafourche Parish Sheriff 's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the required supplemental information on pages 5 through 7 and pages 33 & 34, respectively, are not a required part of the basic financial statements but are supplementary information required by the 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 an opinion on the financial statements that collectively comprise the Lafourche Parish Sheriff's basic financial statements. The other supplemental information 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 not a required part of the basic financial statements. 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 27, 2004

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2004**

Our discussion and analysis of the Lafourche Parish Sheriff's Office's (hereafter referred to as the Sheriff) financial performance provides an overview of the Sheriff's financial activities for the fiscal year ended June 30, 2004.

**FINANCIAL HIGHLIGHTS**

- The Sheriff's net assets of governmental activities decreased by \$534,321, or 7% percent, and resulted in ending net assets of \$6,902,601.
- During the year, the Sheriff had expenses that were \$534,321 more than the \$17,654,869 generated in tax and other revenues for governmental programs. This is in contrast to last year when revenues exceeded expenses by \$184,437.
- Proceeds from the Sheriff's primary sources of revenue, ad valorem taxes and sales taxes increased by \$585,871, or nearly 6% from last year.
- However, the Sheriff's largest expense, Salaries and benefits, increased by \$1,056,716, or 8% over last year, largely contributing to the deficit reported this year.

**USING THIS ANNUAL REPORT**

This report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities found on pages 8 and 9 provides information about the financial activities of the Sheriff and illustrate a longer-term view of the Sheriff's finances. Fund financial statements start on page 10. For governmental-type activities, these statements illustrate how these services were financed in the short-term and what remains for future spending. Fund financial statements also report the Sheriff's operations in more detail than the government-wide sections of the statements by providing information about the Sheriff's significant funds.

**THE SHERIFF AS A WHOLE**

The government-wide financial statements present financial information for all activities of the Sheriff from an economic resource measurement focus using the accrual basis of accounting. They present governmental activities, such as general government, separately from business-type activities. However, the Sheriff currently does not have any business-type activities.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2004**

The Sheriff's combined net assets as of June 30, 2004, were:

Invested in capital assets, net of related debt	\$ 3,077,545
Restricted for debt service	83,984
Restricted for insurance	181,850
Restricted for drug interdiction	48,202
Unrestricted	<u>3,511,020</u>
<b>Total Net Assets</b>	<b><u>\$ 6,902,601</u></b>

The Sheriff's cash, cash equivalents, and investments increased by 5% in the fiscal year ended June 30, 2004, and its receivables increased by 17%. During the past year, there were \$527,901 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.

**GOVERNMENTAL ACTIVITIES**

The Sheriff uses funds to help control and manage money for particular purposes. At the completion of the year, the Sheriff's governmental fund reported a fund balance of \$4,101,878. This reflects a 10% decrease of \$499,027 from last year.

The Sheriff's total revenues for the year increased by 3%. The revenue increase was primarily due to an increase in property tax and sales tax revenue and an increase in revenue due to operations at the Work Release center. However, the total cost of the law enforcement and protection program rose higher than revenues at \$18,157,737, an increase of 7%. This includes \$527,901 in capital asset purchases.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Sheriff's budget was adopted on June 6, 2003 and amended on June 4, 2004. The actual expenditures and actual revenues were slightly more than budgeted amounts, but within 5% as required by state law. Comparison schedules can be found on pages 33 and 34.

Next Year's Budget

For fiscal year 2005, amounts available for appropriation in the governmental funds are expected to increase slightly to approximately \$18,205,000 or 7% over the current fiscal year. The Sheriff adopted a balanced budget for fiscal year 2005.

**CAPITAL ASSETS**

At the end of the year, the Sheriff has \$6,617,469 invested in capital assets, including land, buildings, furniture, equipment, and vehicles. This year there were additions of \$536,682

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Management's Discussion and Analysis (unaudited)**  
**For the year ended June 30, 2004**

and disposals of \$120,332. More detailed information about the Sheriff's capital assets is presented in Note 7 of the financial statements.

**DEBT**

The Sheriff did not take on any new debt this fiscal year. \$66,102 of principal was redeemed on existing debt with the total debt balance, not including compensated absences, at year-end to be \$334,672. More detailed information about the Sheriff's long-term debt is presented in Note 13 of the financial statements.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

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

**CLOSING COMMENTS**

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

## **Basic Financial Statements**

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

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

**Statement of Net Assets**  
**June 30, 2004**

**ASSETS**

Cash and cash equivalents	\$ 1,396,385
Investments	2,348,806
Receivables	282,098
Inventory	5,091
Due from other governments	1,546,530
Capital assets:	
Land	104,624
Capital assets, net	<u>3,307,595</u>
 TOTAL ASSETS	 <u><u>\$ 8,991,129</u></u>

**LIABILITIES**

Current liabilities:	
Accounts payable & accrued expenses	\$ 385,980
Salaries and benefits payable	745,185
Due to taxing bodies and others	34,652
Due to inmates	311,213
Accrued interest payable	279
Long-term liabilities:	
Due within one year	65,649
Due after one year	<u>545,571</u>
 TOTAL LIABILITIES	 <u><u>\$ 2,088,528</u></u>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 3,077,545
Restricted for debt service	83,984
Restricted for insurance	181,850
Restricted for drug interdiction	48,202
Unrestricted	<u>3,511,020</u>
 TOTAL NET ASSETS	 <u><u>\$ 6,902,601</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, 2004

	Program Revenues			Net (Expense) Revenues and Changes in Net Assets
Activities	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Public safety	\$ 18,168,525	\$ 3,905,695	\$ 864,903	\$ (13,397,927)
Interest on long-term debt	<u>20,344</u>	-	-	<u>(20,344)</u>
<b>Total</b>	<u>\$ 18,188,869</u>	<u>\$ 3,905,695</u>	<u>\$ 864,903</u>	<u>\$ (13,418,271)</u>
General revenues:				
Property Taxes				\$ 4,077,600
Sales and use taxes				6,316,663
State revenue sharing				183,517
Grants and contributions not restricted to specific programs				2,145,281
Interest earnings				27,306
Miscellaneous				133,584
Total general revenues				<u>\$ 12,883,950</u>
Change in net assets				\$ (534,321)
Net assets - July 1, 2003				<u>7,436,922</u>
Net assets - June 30, 2004				<u>\$ 6,902,601</u>

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, 2004

	General Fund	Other Governmental Funds	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 919,413	\$ 476,972	\$ 1,396,385
Investments, at cost	2,348,806	-	2,348,806
Receivables	282,098	-	282,098
Inventory	-	5,091	5,091
Due from other governments	1,535,385	11,145	1,546,530
	<b>\$ 5,085,702</b>	<b>\$ 493,208</b>	<b>\$ 5,578,910</b>
<b>TOTAL ASSETS</b>			
<b>LIABILITIES AND FUND BALANCES</b>			
Accounts payable and accrued expenses	\$ 362,930	\$ 23,050	\$ 385,980
Salaries and related expenses payable	745,185	-	745,185
Due to taxing bodies and others	-	34,652	34,652
Due to inmates	-	311,213	311,213
Total Liabilities	\$ 1,108,115	\$ 368,915	\$ 1,477,030
Equity and Other Credits:			
Fund balances:			
Reserved for drug interdiction		\$ 48,202	\$ 48,202
Reserved for debt service	83,984	-	83,984
Reserved for insurance	181,850	-	181,850
Unreserved - undesignated	3,711,753	76,091	3,787,844
Total Equity and Other Credits	\$ 3,977,587	\$ 124,293	\$ 4,101,880
	<b>\$ 5,085,702</b>	<b>\$ 493,208</b>	<b>\$ 5,578,910</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			

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

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

**Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2004**

Total fund balances for governmental funds at June 30, 2004		\$ 4,101,880
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 \$389,059 accumulated depreciation	1,346,102	
Equipment and furniture, net of \$661,087 accumulated depreciation	475,070	
Vehicles, net of \$2,155,104 accumulated depreciation	<u>1,486,422</u>	\$ 3,412,217
Long-term liabilities at June 30, 2004:		
Certificates of indebtedness payable	\$ (280,000)	
Notes payable	(54,672)	
Compensated absences payable	(276,547)	
Accrued interest payable	<u>(279)</u>	<u>\$ (611,498)</u>
Total net assets of governmental activities at June 30, 2004		<u>\$ 6,902,599</u>

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, 2004**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>Revenues:</b>			
Ad valorem taxes	\$ 4,077,600		\$ 4,077,600
Sales and use taxes	6,316,663		6,316,663
Intergovernmental	3,146,923	\$ 46,778	3,193,701
Charges for services	3,573,301	-	3,573,301
Sales of goods	-	324,408	324,408
Forfeitures and restitution	-	7,985	7,985
Interest income	27,071	234	27,306
Other	115,470	18,114	133,584
Total revenues	\$ 17,257,029	\$ 397,519	\$ 17,654,548
<b>Expenditures:</b>			
Public safety:			
Salaries and related benefits	\$ 12,921,746	\$ 20,643	\$ 12,942,389
Operating expenses	1,679,439	132,688	1,812,127
Law enforcement expenditures	1,670,214	31,529	1,701,743
Repairs & maintenance	880,146	-	880,146
Cost of goods	-	206,902	206,902
Debt service			
Principal retirement	66,102	-	66,102
Interest	20,427	-	20,427
Capital outlay	498,910	28,992	527,901
Other	-	-	-
Total expenditures	\$ 17,736,984	\$ 420,754	\$ 18,157,737
Excess (Deficiency) of revenues over expenditures	\$ (479,955)	\$ (23,235)	\$ (503,189)
<b>Other Financing Sources (Uses):</b>			
Sales of surplus property	\$ 4,164	-	\$ 4,164
Total other financing sources (uses)	\$ 4,164	-	\$ 4,164
<b>Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>\$ (475,791)</b>	<b>\$ (23,235)</b>	<b>\$ (499,026)</b>
<b>Fund Balance, beginning</b>	<b>\$ 4,453,377</b>	<b>\$ 147,527</b>	<b>\$ 4,600,904</b>
<b>Fund Balance, ending</b>	<b>\$ 3,977,586</b>	<b>\$ 124,292</b>	<b>\$ 4,101,878</b>

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

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

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2004**

Total net changes in fund balances at June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (499,026)
Total change in net assets reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 527,901
Depreciation expense for the year ending June 30, 2004	<u>(637,664)</u>	(109,763)
Debt principle retirement considered as an expenditure on Statement		
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on an accrual basis		83
Excess of compensated absences earned over compensated absences used		<u>74,384</u>
Total changes in net assets at June 30, 2004 per Statement of Activities		<u><u>\$ (534,321)</u></u>

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

**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana

**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**June 30, 2004**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	<u><u>\$ 1,656,721</u></u>
<b>LIABILITIES</b>	
Due to general fund, taxing bodies and others	<u><u>\$ 1,656,721</u></u>

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

**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.

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.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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 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.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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.

**B. BASIS OF PRESENTATION**

**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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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.

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

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid 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. The funds of the Sheriff are classified as governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. All of the governmental funds of the Sheriff are considered to be major funds. The funds of the Sheriff are described below:

**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.

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 -**

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

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

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.

**Measurement Focus**

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.

**Basis of Accounting**

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.

**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the Sheriff.

**D. BUDGET PRACTICES**

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

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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 the modified accrual basis of accounting.
7. 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.

**E. CASH AND CASH EQUIVALENTS**

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

**F. INVESTMENTS**

Investments are limited by R.S. 33:2955 and the Sheriff's investment policy. The Sheriff may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

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

**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

**G. INVENTORY**

Physical inventories, except in the Commissary fund, 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. Inventory in the Commissary fund is recorded at cost and expended when sold.

**H. 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
Equipment & furniture	5 years
Vehicles	5 years

**I. 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.

**J. 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,

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

depending on their length of employment. Unused vacation leave is due to the employee at the time of termination.

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

**K. 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.*

**L. 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.

**M. 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.

**N. ESTIMATES**

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

**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, 2004 was 10.37 mills 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, 2004, the sheriff has cash and cash equivalents (book balances) totaling \$ 3,053,106 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Interest-bearing demand deposits	\$ 1,396,385	\$ 1,656,721	\$ 3,053,106

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2004, the Sheriff has \$ 3,423,599 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance (GASB Category 1) and/ or secured from risk by pledged securities held by the Sheriff's agent in the Sheriff's name (GASB Category 1).

**NOTE 4 INVESTMENTS**

Investments are categorized into these three categories of credit risk:

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

1. Insured or registered, or securities held by the sheriff or its agent in the sheriff's name.
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the sheriff's name.
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the sheriff's name.

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

Type of Investment	Category			Carring Amount	Total
	1	2	3	Fair Value	Carrying Amount
Money Market	\$ 2,013,510			\$ 2,013,510	\$ 2,013,510
Louisiana Asset Management Pool	335,296			335,296	335,296
<b>Total</b>	<b>\$ 2,348,806</b>			<b>\$ 2,348,806</b>	<b>\$ 2,348,806</b>

**NOTE 5 RECEIVABLES**

The receivables of \$ 282,098 at June 30, 2004, are as follows:

	General Fund
Ad valorem taxes	\$ 38,234
Amounts due for commissions	31,814
Amounts due for services	206,527
Amounts due for restitutions	5,523
Other	-
<b>Total</b>	<b>\$ 282,098</b>

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

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

**NOTE 6 DUE FROM OTHER GOVERNMENTS**

The amounts due from other governments of \$ 1,546,530 at June 30, 2004 are as follows:

	General <u>Fund</u>	Special Revenue <u>Fund</u>	<u>Total</u>
State of Louisiana:			
Maintenance of prisoners	\$ 25,010	-	\$ 25,010
Governors clean-up program	3,000	-	3,000
	<u>\$ 28,010</u>	<u>-</u>	<u>\$ 28,010</u>
Federal Government:			
Drug Task Force (Mettac)	-	\$ 11,145	\$ 11,145
Weed & Seed grant	\$ 54,515	-	54,515
Safe Place grant	24,227	-	24,227
Victims Assistance grant	20,804	-	20,804
COPS grants	49,689	-	49,689
Highway Safety Commission	5,180	-	5,180
	<u>\$ 154,415</u>	<u>\$ 11,145</u>	<u>\$ 165,560</u>
Lafourche Parish Council:			
Maintenance of prisoners	\$ 29,508	-	\$ 29,508
Animal control	7,840	-	7,840
Council on Aging	10,894	-	10,894
	<u>\$ 48,241</u>	<u>-</u>	<u>\$ 48,241</u>
Lafourche Parish School Board:			
Sales tax	\$ 1,233,250	-	\$ 1,233,250
School resource officers	24,000	-	24,000
PASS contract	9,000	-	9,000
	<u>\$ 1,266,250</u>	<u>-</u>	<u>\$ 1,266,250</u>
Lafourche Parish District Attorney			
Various - crime lab & detective billings	\$ 6,088	-	\$ 6,088
Other	32,130	-	32,130
	251	-	251
	<u>\$ 38,469</u>	<u>\$ -</u>	<u>\$ 38,469</u>
<b>Total</b>	<u><u>\$ 1,535,385</u></u>	<u><u>\$ 11,145</u></u>	<u><u>\$ 1,546,530</u></u>

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

**NOTE 7 CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2004 was as follows:

	Balance 6/30/2003	Additions	Deletions	Balance 6/30/2004
Governmental activities:				
Buildings & improvements	\$ 1,702,168	\$ 32,994	-	\$ 1,735,162
Vehicles	3,457,538	301,444	\$ (117,456)	3,641,526
Equipment & furniture	936,789	202,244	(2,876)	1,136,157
Total	<u>\$ 6,096,495</u>	<u>\$ 536,682</u>	<u>\$ (120,332)</u>	<u>\$ 6,512,845</u>
Less: accumulated depreciation				
Buildings & improvements	\$ 312,338	\$ 76,721	-	\$ 389,060
Vehicles	1,773,452	460,711	\$ (79,059)	2,155,104
Equipment & furniture	563,288	100,232	(2,433)	661,087
Total	<u>\$ 2,649,078</u>	<u>\$ 637,664</u>	<u>\$ (81,493)</u>	<u>\$ 3,205,250</u>
Net capital assets	<u>\$ 3,447,417</u>			<u>\$ 3,307,595</u>
Land	<u>\$ 104,624</u>			<u>\$ 104,624</u>

**NOTE 8 PENSION PLAN**

*Plan Description.* Substantially all employees of the Lafourche Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn a minimum salary per month, depending on the date of hire, as stated below, and who were at least 18 years of age at the time of original employment are required to participate in the System. If the original date of hire is between September 7, 1979 and January 1, 1991, they must have earned at least \$400 per month. If the original date of hire is between January 1, 1991 and December 31, 1999, they must have earned at least \$550 per month, and if employed after January 1, 2000, the minimum salary is \$800 per month. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent for each year. The retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 6554 Florida Boulevard, Suite 215, Baton Rouge, Louisiana 70806 or by calling (225) 922-0465.

*Funding Policy.* Plan members are required to contribute 9.8 percent of their annual covered salary and the Lafourche Parish Sheriff is required to contribute at an actuarially determined rate. Of the 9.8 percent employee contribution, the Sheriff pays 1.5 percent for the employee. The employee contribution is matched with 9.25 percent of payroll from the Sheriff's general fund and sent to the Pension office monthly. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Lafourche Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Lafourche Parish Sheriff's contributions to the System for the years ending June 30, 2004, 2003, and 2002, were \$1,074,369, \$871,500, and \$691,359, respectively, equal to the required contributions for each year.

**NOTE 9 OTHER POSTEMPLOYMENT BENEFITS**

The Lafourche Parish Sheriff provides certain continuing health care and life insurance benefits for retired employees. The benefits for retirees with at least 25 years of service 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. Retired employees with less than 25 years of service may participate in the program; however, the employee must pay 100 percent of the premium. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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, 2004, there were very few retired employees receiving benefits and the total cost was not material.

**NOTE 10 DEFERRED COMPENSATION PLAN**

Employees of the Lafourche 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, these 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.

**NOTE 11 COMPENSATED ABSENCES**

At June 30, 2004, employees of the sheriff have accumulated and vested \$573,088 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$276,547 is recorded as a long-term liability in the Statement of Net Assets.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

**NOTE 12 CHANGES IN AGENCY FUND BALANCES**

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

	<u>Balance</u> <u>6/30/2003</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2004</u>
Agency funds:				
Bond Fund	\$ 557,572	\$ 213,889	\$ (348,306)	\$ 423,155
Criminal Fines Fund	157,245	1,807,697	(1,782,794)	182,148
<i>Sheriff's Fund</i>	53,854	1,758,440	(1,799,199)	13,095
Tax Collector Fund	912,290	51,988,979	(51,866,765)	1,034,504
Shelter Fund	2,120	250	(401)	1,969
Alcohol Gaming Fund	<u>1,000</u>	<u>43,145</u>	<u>(42,295)</u>	<u>1,850</u>
Total	<u>\$ 1,684,081</u>	<u>\$ 55,812,400</u>	<u>\$ (55,839,760)</u>	<u>\$ 1,656,721</u>

**NOTE 13 CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	<u>Compensated</u> <u>Absences</u>	<u>Notes</u> <u>Payable</u>	<u>Certificate of</u> <u>Indebtedness</u>	<u>Total</u>
Long-term obligations payable at June 30, 2003	\$ 314,886	\$ 70,774	\$ 330,000	\$ 715,660
Additions	-	-	-	-
Deductions	<u>(38,338)</u>	<u>(16,102)</u>	<u>(50,000)</u>	<u>(104,441)</u>
Long-term obligations payable at June 30, 2004	<u>\$ 276,547</u>	<u>\$ 54,672</u>	<u>\$ 280,000</u>	<u>\$ 611,219</u>

The Sheriff has an outstanding loan for the purchase of a building that is now used as the Personnel Offices. The annual interest rate is 6.00% with monthly installments of \$1,665. The note matures June 2007.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

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. The Certificates are secured and payable by annual revenues of the Sheriff's Office at an interest rate of 5.00% with a maturity date of April 2009.

**NOTE 14 TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2004, include \$ 720,265 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 RESERVATIONS AND DESIGNATIONS OF FUND BALANCES**

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

Reserve for debt service - represents monies set aside to fund the next year's debt service payments.

Reserve for insurance – represents monies set aside to fund insurance premiums, deductibles, and claims.

*Reserve for drug interdiction - represents the amount of fund balance in the drug task force to be used solely for drug interdiction.*

**NOTE 16 LITIGATION AND CLAIMS**

At June 30, 2004, the Sheriff was a defendant in lawsuits principally arising from the normal course of operations. The Sheriff's legal counsel has reviewed the claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome of the Sheriff. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote" as defined by the Governmental Accounting Standards Board. It is the opinion of the Sheriff, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the Sheriff's financial position.

On July 21, 2004, Clarence and Joan Charpentier filed a Petition for Damages against Sheriff Craig Webre, et al relating to a traffic accident occurring on July 31, 2003, in which the plaintiff, Mr. Charpentier, was injured after being involved in a head on collision involving two Lafourche Parish Sheriff officers driving northbound on LA Hwy 308, while in the scope of their employment. The case is still in litigation, and the Sheriff

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2004**

will continue to contest this case vigorously. However, loss potential is high and the Sheriff's exposure in this case is not expected to exceed \$325,000.

**NOTE 17 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, 2004, the Parish paid operating expenditures on behalf of the Sheriff. These expenditures are not recorded on the books of the Sheriff.

## **Required Supplementary Information**

**LAFOURCHE PARISH SHERIFF**  
Thibodaux, Louisiana

**General Fund**  
**Budgetary Comparison Schedule (Non-GAAP)**  
**For the Year Ended June 30, 2004**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Tax and related revenues	\$ 10,541,933	\$ 10,154,300	\$ 10,394,263	\$ 239,963
Intergovernmental	3,020,762	3,081,636	3,146,923	65,287
Charges for services	4,097,000	3,545,813	3,573,301	27,488
Interest income	-	-	27,071	27,071
Other	-	-	115,470	115,470
Total revenues	<u>\$ 17,659,695</u>	<u>\$ 16,781,749</u>	<u>\$ 17,257,029</u>	<u>\$ 475,280</u>
<b>Expenditures:</b>				
Public safety:				
Salaries and related benefits	\$ 12,312,760	\$ 12,729,639	\$ 12,921,746	\$ (192,107)
Operating, law enforcement & repairs & maintenance expenses	4,201,968	4,041,581	4,394,016	(352,435)
Debt service	271,504	208,303	-	208,303
Capital outlay	869,784	375,327	498,910	(123,583)
Other	-	-	-	-
Total expenditures	<u>\$ 17,656,016</u>	<u>\$ 17,354,850</u>	<u>\$ 17,814,671</u>	<u>\$ (459,821)</u>
Excess (Deficiency) of revenues over expenditures	\$ 3,679	\$ (573,101)	\$ (557,642)	\$ 15,459
<b>Other Financing Sources (Uses):</b>				
Sales of surplus property	-	-	\$ 4,164	\$ 4,164
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>\$ 4,164</u>	<u>\$ 4,164</u>
<b>Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>\$ 3,679</u>	<u>\$ (573,101)</u>	<u>\$ (553,478)</u>	<u>\$ 19,623</u>
<b>Fund Balance, beginning</b>	<u>\$ 4,345,454</u>	<u>\$ 4,366,867</u>	<u>\$ 4,453,377</u>	<u>\$ 86,510</u>
<b>Fund Balance, ending</b>	<u>\$ 4,349,133</u>	<u>\$ 3,793,766</u>	<u>\$ 3,899,899</u>	<u>\$ 106,133</u>

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

**Special Revenue Funds**  
**Budgetary Comparison Schedule (Non-GAAP)**  
**For the Year Ended June 30, 2004**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 45,000	\$ 47,732	\$ 46,778	\$ (954)
Sales of goods	300,000	340,612	324,408	(16,204)
Forfeitures and restitution	5,000	8,456	7,985	(471)
Interest income	-	-	234	234
Other	-	-	18,114	18,114
Total revenues	<u>\$ 350,000</u>	<u>\$ 396,800</u>	<u>\$ 397,519</u>	<u>\$ 719</u>
<b>Expenditures:</b>				
Public safety:				
Salaries and related benefits	\$ 24,000	\$ 18,370	\$ 20,643	\$ (2,273)
Operating expenses	176,000	183,133	132,688	50,445
Law enforcement expenditures			31,529	(31,529)
Cost of goods	150,000	204,214	206,902	(2,688)
Capital outlay	-	-	28,992	(28,992)
Total expenditures	<u>\$ 350,000</u>	<u>\$ 405,717</u>	<u>\$ 420,754</u>	<u>\$ (15,037)</u>
Excess (Deficiency) of revenues over expenditures	-	(8,917)	(23,235)	(14,318)
Fund Balance, beginning	<u>\$ 161,009</u>	<u>\$ 167,400</u>	<u>\$ 147,527</u>	<u>\$ (19,873)</u>
Fund Balance, ending	<u>\$ 161,009</u>	<u>\$ 158,483</u>	<u>\$ 124,293</u>	<u>\$ (34,190)</u>

## **Other Supplemental Information**

## **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 inmates are allowed to purchase products with the funds held in trust. The Commissary does maintain an inventory. Orders are placed with a third party after an inmate request products. When inmates are released, the balance of their funds are refunded. This fund also accounts for the funds of inmates participating in the Work Release Program. The inmates are allowed to work in the community and earn wages while incarcerated. Those wages are held in trust by the sheriff's office. When inmates are released, the balance of their funds are refunded.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Special Revenue Funds**

**Combining Balance Sheet**  
**June 30, 2004**

	<u>DRUG TASK</u> <u>FORCE FUND</u>	<u>COMMISSARY</u> <u>FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Assets:			
Cash and cash equivalents	\$ 71,709	\$ 405,263	\$ 476,972
Inventory	-	5,091	5,091
Due from other governments	<u>11,145</u>	<u>-</u>	<u>11,145</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 82,854</u></b>	<b><u>\$ 410,354</u></b>	<b><u>\$ 493,208</u></b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Due to general fund	\$ 11,338	\$	\$ 11,338
Accounts payable	-	\$ 23,050	23,050
Seizures payable	23,315	-	23,315
Due to inmates	-	311,213	311,213
<b>Total Liabilities</b>	<b><u>\$ 34,652</u></b>	<b><u>\$ 334,263</u></b>	<b><u>\$ 368,915</u></b>
Equity:			
Fund balances:			
Reserved for drug interdiction	\$ 48,202	\$	\$ 48,202
Unreserved - undesignated	-	\$ 76,091	76,091
<b>Total Equity and Other Credits</b>	<b><u>\$ 48,202</u></b>	<b><u>\$ 76,091</u></b>	<b><u>\$ 124,293</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$ 82,854</u></b>	<b><u>\$ 410,354</u></b>	<b><u>\$ 493,208</u></b>

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Special Revenue Funds**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2004**

	DRUG TASK FORCE FUND	COMMISSARY FUND	TOTAL
<b>Revenues:</b>			
Intergovernmental	\$ 46,778		\$ 46,778
Sales of goods	-	\$ 324,408	324,408
Forfeitures and restitution	7,985	-	7,985
Interest income	234	-	234
Other	-	18,114	18,114
Total revenues	\$ 54,997	\$ 342,522	\$ 397,519
 <b>Expenditures:</b>			
Public safety:			
Salaries and related benefits	\$ 20,643		\$ 20,643
Operating expenses	4,392	\$ 128,296	132,688
Law enforcement expenditures	31,529	-	31,529
Cost of goods	-	206,902	206,902
Capital outlay	4,595	24,397	28,992
Total expenditures	\$ 61,159	\$ 359,595	\$ 420,754
Excess (Deficiency) of revenues over expenditures	(6,162)	(17,073)	(23,235)
Fund Balance, beginning	\$ 54,363	\$ 93,164	\$ 147,527
Fund Balance, ending	\$ 48,202	\$ 76,091	\$ 124,293

# **Fiduciary Funds – Agency Funds**

## **Bond Fund**

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

## **Criminal Fines Fund**

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

## **Sales & Seizures Fund**

The Sales & Seizures Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

## **Tax Collector Fund**

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

## **Alcohol Gaming Fund**

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

## **Shelter Fund**

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

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

**Statement of Fiduciary Net Assets**  
 June 30, 2004

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$ 423,155	\$ 182,148	\$ 13,095	\$ 1,034,503	\$ 1,851	\$ 1,969	\$ 1,656,721
<b>TOTAL ASSETS</b>	<u>\$ 423,155</u>	<u>\$ 182,148</u>	<u>\$ 13,095</u>	<u>\$ 1,034,503</u>	<u>\$ 1,851</u>	<u>\$ 1,969</u>	<u>\$ 1,654,753</u>
<b>LIABILITIES</b>							
Due to general fund	\$ 10,026	\$ 21,788	-	-	\$ 491	-	\$ 32,305
Due to taxing bodies and others	413,129	160,360	13,095	1,034,503	1,360	1,969	1,624,416
<b>TOTAL LIABILITIES</b>	<u>\$ 423,155</u>	<u>\$ 182,148</u>	<u>\$ 13,095</u>	<u>\$ 1,034,503</u>	<u>\$ 1,851</u>	<u>\$ 1,969</u>	<u>\$ 1,656,721</u>

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

**Statement of Changes in Fiduciary Net Assets**  
**For the Year Ended June 30, 2004**

	BOND FUND	CRIMINAL FINES FUND	SALES & SEIZURES FUND	TAX COLLECTOR FUND	ALCOHOL GAMING FUND	SHELTER FUND	TOTAL
<b>Balances, beginning of year</b>	\$ 557,572	\$ 157,245	\$ 53,854	\$ 912,289	\$ 1,001	\$ 2,120	\$ 1,684,082
<b>Additions:</b>							
Deposits:							
Sheriff's sales & suits			1,397,290				1,397,290
Bonds	213,889						213,889
Fines and costs		1,807,697					1,807,697
Garnishments			361,150				361,150
Beer & liquor permits					43,145		43,145
Angling, hunting, and trapping licenses							-
Taxes, fees, etc., paid to tax collector				51,975,781			51,975,781
Interest on investments				13,198			13,198
Other						250	250
Total additions	\$ 213,889	\$ 1,807,697	\$ 1,758,440	\$ 51,988,979	\$ 43,145	\$ 250	\$ 55,812,400
Total	\$ 771,462	\$ 1,964,942	\$ 1,812,294	\$ 52,901,268	\$ 44,146	\$ 2,370	\$ 57,496,482
<b>Reductions:</b>							
State of Louisiana:							
Department of Wildlife and Fisheries							-
Taxes, fees, etc., distributed to taxing bodies and others				51,866,765			51,866,765
Deposits settled to:							
Sheriff		236,223	237,382.03		6,344		479,949
Parish Council		702,042			35,951		737,993
District Attorney		288,434					288,434
Clerk of Court		81,991	51,523.88				133,515
Indigent Defender Board		271,585					271,585
Litigants			1,109,771.71				1,109,772
Advertising, attorneys, appraisers, etc.			53,063.03				53,063
17th Judicial District Court Fund		90,411					90,411
LA Commission on Law Enforcement		37,722					37,722
Bond fees paid	348,306						348,306
LA Department of Public Safety		12,900					12,900
Supreme Court of Louisiana		18,019					18,019
LA Rehabilitation Traumatic Head Start		25,669					25,669
Crimestoppers		15,023					15,023
Other		2,775	546			401	3,723
Garnishments			346,912				346,912
Total reductions	\$ 348,306	\$ 1,782,794	\$ 1,799,199	\$ 51,866,765	\$ 42,295	\$ 401	\$ 55,839,760
<b>Balances, end of year</b>	\$ 423,155	\$ 182,148	\$ 13,095	\$ 1,034,503	\$ 1,851	\$ 1,969	\$ 1,656,722

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Tax Collector Agency Fund**

**Statement of Collections, Distributions, and Unsettled Balances**  
**For the Year Ended June 30, 2003**

<b>Unsettled balances, beginning of year</b>	\$	912,289
 <b>Collections:</b>		
Ad valorem taxes - current year		49,535,787
Ad valorem taxes - prior year		564,940
State revenue sharing		1,875,054
Interest received		13,198
Total collections	\$	<u>51,988,979</u>
Total	\$	52,901,268
 <b>Distributions:</b>		
State of Louisiana:		
Forestry Commission		156
Tax Commission		10,351
Special Education District No. 1		1,149,030
Lafourche Parish:		
Ambulance Districts		1,157,049
Assessor		1,011,787
Bayou Lafourche Fresh Water District		751,205
Drainage Districts		324,587
Fire Districts		2,881,505
Hospital Districts		1,264,267
Juvenile Justice Commission		1,251,251
Lafourche Water #1		1,314,900
Levee Districts		3,652,742
Parish Council		11,591,370
Port Commission		1,463,110
Recreation Districts		1,202,131
School Board		17,072,705
Sheriff		4,224,835
Town of Lockport		56,122
Pension Funds		1,483,755
Redemptions and refunds		3,905
Total distributions	\$	<u>51,866,765</u>
 <b>Unsettled balances, end of year</b>	 \$	 <u>1,034,503</u>

**Special Reports of  
Certified Public Accountants**



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
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 basic financial statements of the Lafourche Parish Sheriff, as of and for the year ended June 30, 2004, and have issued our report thereon dated December 27, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the 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 grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lafourche Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the management of the Lafourche Parish Sheriff's Office, 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.

A handwritten signature in cursive script, appearing to read "T.S. Kearns".

December 27, 2004

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TIMOTHY S. KEARNS  
MASTER OF BUSINESS ADMINISTRATION  
CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)  
501 Canal Boulevard, Thibodaux, LA 70301  
(985) 447-8507 Fax (985) 447-4833  
kearnscpa@kearnscpa.com  
www.kearnscpa.com



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE 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, 2004. 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 the 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, 2004.

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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

*Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses.*

This report is intended solely for the information of the management of the Lafourche Parish Sheriff's Office, 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 27, 2004

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2004**

**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 reportable conditions relating to the audit of the basic financial statements are reported in the Independent Auditor's Report.
3. *No instances of noncompliance material to the financial statements of the Lafourche Parish Sheriff's Office* were disclosed during the audit.
4. *No reportable conditions relating to the audit of the major federal award programs* are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program administered by the Lafourche Parish Sheriff's Office expresses an unqualified opinion.
6. *The auditor's reports disclosed no findings that are required to be reported under Section .510(a) of OMB Circular A-133.*
7. The following program was identified as the major program:  
    U.S. Department of Justice, COPS in Schools – CFDA 16.710  
    U.S. Department of Justice, passed through the Louisiana Commission on Law Enforcement, Encourage Arrest Policies & EPO – 16.588.
8. *The threshold for distinguishing Type A and Type B Programs was \$300,000.*
9. The Lafourche Parish Sheriff's Office was determined to be a low-risk auditee under the provisions of Sections .530 of OMB Circular A-133.

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

*There are no findings required to be reported.*

**C. FEDERAL AWARD FINDINGS QUESTIONED COSTS**

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

## **Reports by Management**

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2004**

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

Description of Finding:

There were no findings required to be reported.

Corrective Action Taken:

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Corrective Action Plan for**  
**Current Year Audit Findings**  
**For the Year Ended June 30, 2004**

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

Description of Finding:

There are no findings required to be reported.

Corrective Action Planned:

LAFOURCHE PARISH SHERIFF  
 State of Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2004

<i>Federal Grantor/Pass-Through Grantor/Program Title</i>	<i>CFDA Number</i>	<i>Grant Number</i>	<i>Grant Year Ended</i>	<i>Expenditures</i>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Local Law Enforcement Block Grant	16.592	2001-LB-BX-2988	9/30/2003	\$ 843
Local Law Enforcement Block Grant	16.592	2002-LB-BX-2341	8/29/2004	12,750.00
Local Law Enforcement Block Grant	16.592	2003-LB-BX-0341	11/30/2005	12,375.00
Weed & Seed	16.595	2001-WS-QX-0111	9/30/2004	256,160.00
COPS - More Grant	16.710	2002-CM-WX-0166	7/31/2005	\$ 9,020.00
COPS - 2003 Technology Grant	16.710	2003-CK-WX-0296	2/19/2005	-
COPS In Schools	16.710	2001-SH-WX-0592	8/31/2004	142,754.00
Bulletproof Vest Partnership Program	16.607			12,991.00
Passed through State of LA - Comm on Law Enforcement Victim Assistance Program	16.575	C02-7-018	9/30/2003	16,570.00
Passed through State of LA - Comm on Law Enforcement Victim Assistance Program	16.575	C03-7-022	9/30/2004	32,868.00
Passed through State of LA - Comm on Law Enforcement Victim Assistance Program	16.575	C00-7-031	7/30/2003	1,842.00
Passed through State of LA - Comm on Law Enforcement Law Enforcement Training	16.575	M02-7-005	12/31/2003	24,460.00
Passed through State of LA - Comm on Law Enforcement Encourage Arrest Policies & EPO	16.588	D31-8-001	8/31/2005	91,537.00
Passed through State of LA - Comm on Law Enforcement MJ Task Force	16.579	B03-7-005	6/30/2004	27,163.00
Passed through State of LA - Comm on Law Enforcement Targeting Illegal Substances	16.579	B02-7-023	6/30/2004	14,597.00

See accompanying notes to schedules of expenditures of financial awards.

LAFOURCHE PARISH SHERIFF  
 State of Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 2004

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Grant Number	Grant Year Ended	Expenditures
Passed through State of LA - Comm on Law Enforcement Establish Information Systems	16.523	A01-8-031	9/30/2004	2,048.00
Passed through Safe Place - Serving Crime Victims with Disabilities	16.582	2002-VF-GX-K005	2/28/2005	54,050.00
TOTAL U.S. DEPT. OF JUSTICE				<u>\$ 712,028</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through State of LA - Dept of Public Safety & Corrections Traffic Safety Program	20.600	PT 04-17-00	9/30/2004	\$ 11,822
Passed through State of LA - Dept of Public Safety & Corrections Safe and Sober Campaign	20.600	P3 04-17-39	8/31/2004	1,902.00
Passed through State of LA - Dept of Public Safety & Corrections STOPPED Traffic Safety Program	20.600	STOPPED Program		1,385.00
Passed through State of LA - Dept of Public Safety & Corrections South Central Safe Community	20.600		9/30/2003	7,852.00
Passed through State of LA - Dept of Public Safety & Corrections Passed through South Central Planning Commission 21 to 34 Year Old NHTSA Campaign	20.600		8/1/2003	2,803.00
TOTAL U.S. DEPT. OF TRANSPORTATION				<u>\$ 25,764</u>
TOTAL MONITARY AWARDS				<u><u>\$ 737,792.00</u></u>

See accompanying notes to schedules of expenditures of financial awards.

**LAFOURCHE PARISH SHERIFF**  
**Thibodaux, Louisiana**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2004**

**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, 2004.

**NOTE 3. Nonmonetary Awards**

The Sheriff's Office did not receive any nonmonetary awards during the year ended June 30, 2004.