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TERREBONNE PARISH SHERIFF  
HOUMA, LOUISIANA

Financial Report

Year Ended June 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the sheriff 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 1-17-01

TERREBONNE PARISH SHERIFF  
HOUMA, LOUISIANA

Year Ended June 30, 2000

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FINANCIAL SECTION

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# Bergeron & Lanaux

— CERTIFIED PUBLIC ACCOUNTANTS —

A PROFESSIONAL CORPORATION

## INDEPENDENT AUDITOR'S REPORT

CLAUDE E. BERGERON, CPA  
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The Honorable Jerry J. Larpenter  
Terrebonne Parish Sheriff  
Houma, Louisiana

We have audited the accompanying general purpose financial statements of the Terrebonne Parish Sheriff, as of June 30, 2000, and for the year then ended. These general purpose financial statements are the responsibility of the Terrebonne Parish Sheriff. 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 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 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 Terrebonne Parish Sheriff, as June 30, 2000, and the results of its operations for the year ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 6, 2000, on our consideration of the Terrebonne Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Terrebonne Parish Sheriff. Also, 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 general purpose financial statements. Such 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 the general purpose financial statements taken as a whole.

December 6, 2000

*Bergeron & Lanoux*

TERREBONNE PARISH SHERIFF

Houma, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 2000

|   | Governmental Fund Types |           |            | Fiduciary<br>Fund Type | Account Groups |            |               | (Memorandum<br>only)<br>Total |
|---|-------------------------|-----------|------------|------------------------|----------------|------------|---------------|-------------------------------|
|   | General                 | Capital   | Debt       |                        | General        | Fixed      | Long-Term     |                               |
|   |                         | Projects  | Service    |                        |                |            |               |                               |
|   | Fund                    | Fund      | Fund       | Agency                 |                |            |               |                               |
| ASSETS AND OTHER DEBITS   |                         |           |            |                        |                |            |               |                               |
| Cash & interest-bearing deposits                                      | \$ 3,065,863            | \$ 10,574 | \$ 330,689 | \$ 2,772,812           | \$ -           | \$ -       | \$ -          | \$ 6,179,938                  |
| Property and rights held under deferred compensation plan             | -                       | -         | -          | 364,819                | -              | -          | -             | 364,819                       |
| Due from other governmental units                                     | 1,224,805               | -         | -          | -                      | -              | -          | -             | 1,224,805                     |
| Other receivables   | 750                     | -         | -          | -                      | -              | -          | -             | 750                           |
| Fixed assets  | -                       | -         | -          | -                      | 4,530,938      | -          | -             | 4,530,938                     |
| Amount available in debt service fund                                 | -                       | -         | -          | -                      | -              | 330,689    | -             | 330,689                       |
| Amount to be provided for retirement of general long-term obligations | -                       | -         | -          | -                      | -              | -          | 624,004       | 624,004                       |
| Total assets  | \$ 4,291,418            | \$ 10,574 | \$ 330,689 | \$ 3,137,631           | \$ 4,530,938   | \$ 954,693 | \$ 13,255,943 | \$ 13,255,943                 |

LIABILITIES AND FUND EQUITY

|  |           |      |      |           |      |         |      |           |
|--|-----------|------|------|-----------|------|---------|------|-----------|
| Liabilities:   |           |      |      |           |      |         |      |           |
| Accounts payable   | \$ 94,724 | \$ - | \$ - | \$ -      | \$ - | \$ -    | \$ - | \$ 94,724 |
| Deferred revenue   | 155,726   | -    | -    | -         | -    | -       | -    | 155,726   |
| Accrued employee benefits - estimated liability for outstanding medical claims | 129,481   | -    | -    | -         | -    | -       | -    | 129,481   |
| Due to taxing bodies and others  | -         | -    | -    | 2,727,500 | -    | -       | -    | 2,727,500 |
| Obligations to employees under deferred compensation plan                      | -         | -    | -    | 364,819   | -    | -       | -    | 364,819   |
| Due to prisoners   | -         | -    | -    | 45,312    | -    | -       | -    | 45,312    |
| General obligation bonds   | -         | -    | -    | -         | -    | 925,000 | -    | 925,000   |
| Capital leases payable   | -         | -    | -    | -         | -    | 29,693  | -    | 29,693    |
| Total liabilities  | 379,931   | -    | -    | 3,137,631 | -    | 954,693 | -    | 4,472,255 |

Fund equity:

|                                    |              |           |            |              |              |            |               |               |
|------------------------------------|--------------|-----------|------------|--------------|--------------|------------|---------------|---------------|
| Investment in general fixed assets | -            | -         | -          | -            | 4,530,938    | -          | -             | 4,530,938     |
| Fund Balances:                     |              |           |            |              |              |            |               |               |
| Reserved for capital outlay        | -            | 10,574    | -          | -            | -            | -          | -             | 10,574        |
| Reserved for debt service          | -            | -         | 330,689    | -            | -            | -          | -             | 330,689       |
| Unreserved - undesignated          | 3,911,487    | -         | -          | -            | -            | -          | -             | 3,911,487     |
| Total fund equity                  | 3,911,487    | 10,574    | 330,689    | -            | 4,530,938    | -          | -             | 8,783,688     |
| Total liabilities and fund equity  | \$ 4,291,418 | \$ 10,574 | \$ 330,689 | \$ 3,137,631 | \$ 4,530,938 | \$ 954,693 | \$ 13,255,943 | \$ 13,255,943 |

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
All Governmental Fund Types

Year Ended June 30, 2000

|  | General<br>Fund     | Capital<br>Projects<br>Fund | Debt<br>Service<br>Fund | (Memorandum<br>only)<br>Total |
|--|---------------------|-----------------------------|-------------------------|-------------------------------|
| <b>Revenues:</b>   |                     |                             |                         |                               |
| Ad valorem taxes   | \$ 2,566,622        | \$ -                        | \$ -                    | \$ 2,566,622                  |
| Sales taxes  | 7,143,642           | -                           | -                       | 7,143,642                     |
| <b>Intergovernmental revenues:</b>   |                     |                             |                         |                               |
| Federal grants   | 378,296             | -                           | -                       | 378,296                       |
| State D.A.R.E. grant   | 65,936              | -                           | -                       | 65,936                        |
| State training grant   | 5,000               | -                           | -                       | 5,000                         |
| State revenue sharing, net   | 212,045             | -                           | -                       | 212,045                       |
| State supplemental pay   | 590,844             | -                           | -                       | 590,844                       |
| State gaming revenue   | 598,193             | -                           | -                       | 598,193                       |
| Local government   | 139,817             | -                           | -                       | 139,817                       |
| <b>Fees, charges, and commissions for services:</b>                                  |                     |                             |                         |                               |
| Commissions and contract service   | 380,937             | -                           | -                       | 380,937                       |
| Civil and criminal fees  | 817,679             | -                           | -                       | 817,679                       |
| Court attendance   | 29,015              | -                           | -                       | 29,015                        |
| Court awards   | 29,079              | -                           | -                       | 29,079                        |
| Transporting prisoners   | 36,106              | -                           | -                       | 36,106                        |
| Feeding and keeping prisoners  | 2,235,608           | -                           | -                       | 2,235,608                     |
| Commissary sales   | 61,240              | -                           | -                       | 61,240                        |
| Other  | 281,678             | -                           | -                       | 281,678                       |
| <b>Miscellaneous:</b>  |                     |                             |                         |                               |
| Interest   | 55,967              | 3,001                       | 7,274                   | 66,242                        |
| Other  | 25,348              | -                           | -                       | 25,348                        |
| <b>Total revenues</b>  | <u>15,653,052</u>   | <u>3,001</u>                | <u>7,274</u>            | <u>15,663,327</u>             |
| <b>Expenditures:</b>   |                     |                             |                         |                               |
| <b>Current:</b>  |                     |                             |                         |                               |
| <b>Public safety:</b>  |                     |                             |                         |                               |
| Personal services and related benefits   | 8,850,147           | -                           | -                       | 8,850,147                     |
| Operating services   | 1,989,229           | -                           | -                       | 1,989,229                     |
| Operation and maintenance  | 3,207,908           | -                           | -                       | 3,207,908                     |
| <b>Debt service:</b>   |                     |                             |                         |                               |
| Principal  | 12,770              | -                           | 275,000                 | 287,770                       |
| Interest   | 5,030               | -                           | 50,256                  | 55,286                        |
| Capital outlay   | 529,406             | 469,324                     | -                       | 998,730                       |
| <b>Total expenditures</b>  | <u>14,594,490</u>   | <u>469,324</u>              | <u>325,256</u>          | <u>15,389,070</u>             |
| <b>Excess (deficiency) of revenues over expenditures</b>                             | 1,058,562           | (466,323)                   | (317,982)               | 274,257                       |
| <b>Other financing sources (uses):</b>   |                     |                             |                         |                               |
| Capital lease financing  | 21,294              | -                           | -                       | 21,294                        |
| Transfers from other funds   | -                   | -                           | 333,753                 | 333,753                       |
| Transfers to other funds   | (333,753)           | -                           | -                       | (333,753)                     |
| <b>Total other financing sources (uses)</b>  | <u>(312,459)</u>    | <u>-</u>                    | <u>333,753</u>          | <u>21,294</u>                 |
| <b>Excess of revenues and other sources over (under) expenditures and other uses</b> | 746,103             | (466,323)                   | 15,771                  | 295,551                       |
| <b>Fund balance at beginning of year</b>   | <u>3,165,384</u>    | <u>476,897</u>              | <u>314,918</u>          | <u>3,957,199</u>              |
| <b>Fund balance at end of year</b>   | <u>\$ 3,911,487</u> | <u>\$ 10,574</u>            | <u>\$ 330,689</u>       | <u>\$ 4,252,750</u>           |

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget (GAAP Basis) and Actual  
General Fund

Year Ended June 30, 2000

|  | Budget       | Actual       | Variance -<br>Favorable<br>(Unfavorable) |
|--|--------------|--------------|--|
| Revenues:  |              |              |  |
| Ad valorem taxes   | \$ 2,360,000 | \$ 2,566,622 | \$ 206,622                               |
| Sales taxes  | 7,000,000    | 7,143,642    | 143,642                                  |
| Intergovernmental revenues:  |              |              |  |
| Federal grants   | 127,691      | 378,296      | 250,605                                  |
| State D.A.R.E. grant   | 95,000       | 65,936       | (29,064)                                 |
| State training grant   | 5,000        | 5,000        | -  |
| State revenue sharing, net   | 212,046      | 212,045      | (1)                                      |
| State supplemental pay   | 567,000      | 590,844      | 23,844                                   |
| State gaming revenue   | 425,000      | 598,193      | 173,193                                  |
| Local government   | 250,000      | 139,817      | (110,183)                                |
| Fees, charges, and commissions for services:                                     |              |              |  |
| Commissions and contract service   | 451,000      | 380,937      | (70,063)                                 |
| Civil and criminal fees  | 605,250      | 817,679      | 212,429                                  |
| Court attendance   | 26,000       | 29,015       | 3,015                                    |
| Court awards   | -            | 29,079       | 29,079                                   |
| Transporting prisoners   | 38,000       | 36,106       | (1,894)                                  |
| Feeding and keeping prisoners  | 2,225,000    | 2,235,608    | 10,608                                   |
| Commissary sales   | 58,000       | 61,240       | 3,240                                    |
| Other  | 257,871      | 281,678      | 23,807                                   |
| Miscellaneous:   |              |              |  |
| Interest   | 73,000       | 55,967       | (17,033)                                 |
| Other  | -            | 25,348       | 25,348                                   |
| Total revenues   | 14,775,858   | 15,653,052   | 877,194                                  |
| Expenditures:  |              |              |  |
| Current:   |              |              |  |
| Public safety:   |              |              |  |
| Personal services and related benefits   | 8,652,150    | 8,850,147    | (197,997)                                |
| Operating services   | 2,064,500    | 1,989,229    | 75,271                                   |
| Operation and maintenance  | 3,796,850    | 3,207,908    | 588,942                                  |
| Debt service:  |              |              |  |
| Principal  | -            | 12,770       | (12,770)                                 |
| Interest   | -            | 5,030        | (5,030)                                  |
| Capital outlay   | 380,610      | 529,406      | (148,796)                                |
| Total expenditures   | 14,894,110   | 14,594,490   | 299,620                                  |
| Excess (deficiency) of revenues<br>over expenditures                             | (118,252)    | 1,058,562    | 1,176,814                                |
| Other financing sources (uses):  |              |              |  |
| Capital lease financing  | -            | 21,294       | 21,294                                   |
| Transfers to other funds   | (347,000)    | (333,753)    | 13,247                                   |
| Total other financing sources (uses)   | (347,000)    | (312,459)    | 34,541                                   |
| Excess of revenues and other sources over<br>(under) expenditures and other uses | \$ (465,252) | 746,103      | \$ 1,211,355                             |
| Fund balance:  |              |              |  |
| Beginning of year  |              | 3,165,384    |  |
| End of year  |              | \$ 3,911,487 |  |



TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements

1) Summary of Significant Accounting Policies

The Terrebonne Parish Sheriff (Sheriff) serves a four year term as the chief executive officer for the law enforcement district and ex-officio tax collector of the parish as provided by Article V, Section 27 of the Louisiana Constitution of 1974. 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 is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, and serves the residents of the parish through the establishment of neighborhood watch programs and anti-drug abuse programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

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

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

a) Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, and activities, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish consolidated government as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish consolidated government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

b) Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 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 an ad valorem tax and sales tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Capital Projects Fund

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of capital assets.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Agency Funds

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

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

c) General Fixed Assets and General Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish consolidated government are not recorded within the Sheriff's general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Automobiles awarded to the Terrebonne Parish Sheriff's office by court award are carried in fixed assets at their fair market value. Donated or awarded amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund. The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

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 accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are 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

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, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. 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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term debt are recognized as other financing sources when received.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

e) Budget and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget 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 is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

f) Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

g) Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

h) Vacation and Sick Leave

All employees of the Sheriff's office, with over one year of service, earn five days of sick leave. Office employees earn 10 days of vacation leave each year; all other employees earn 14 days of vacation leave each year.

Vacation and sick leave cannot be accumulated and must be used in the year earned. Payment is not made for unused leave upon retirement or termination of employment. Any liability the Sheriff might have in this regard at June 30, 2000 is considered immaterial; therefore, no liability has been recorded in the accounts.

i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

j) Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

k) Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific use.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2000, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$6,179,938 as follows:

|                                  |                            |
|----------------------------------|----------------------------|
| Demand deposits and cash on hand | \$ 467,787                 |
| Interest-bearing deposits        | <u>5,712,151</u>           |
| Total                            | <u><u>\$ 6,179,938</u></u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2000, are secured as follows:

|   |                             |
|---|-----------------------------|
| Bank balances                                 | <u>\$ 6,782,216</u>         |
| Federal deposit insurance                     | \$ 1,110,401                |
| Pledged securities (Category 3)               | <u>10,071,181</u>           |
| Total secured deposits                        | <u><u>\$ 11,181,582</u></u> |
| Excess of secured deposits over bank balances | <u><u>\$ 4,399,366</u></u>  |

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish consolidated government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following calendar year. The taxes are based on assessed values determined by the Tax Assessor of Terrebonne Parish Consolidated Government and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2000, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 7.58 mills on property with assessed valuations totaling \$329,561,315.

Total law enforcement taxes levied during 2000 were \$2,498,089.

4) Due From Other Governmental Units

Amounts receivable at June 30, 2000, consist of the following:

|   | <u>General<br/>Fund</u> |
|---|-------------------------|
| Sales taxes                               | \$ 643,660              |
| Maintenance of prisoners                  | 175,432                 |
| Grants receivable                         | 28,701                  |
| Ad valorem taxes                          | 182,125                 |
| Commissions on video poker                | 61,691                  |
| Court attendance, civil and criminal fees | 76,287                  |
| Interest                                  | 25,053                  |
| Project income                            | 2,158                   |
| Community work program                    | 26,025                  |
| Other                                     | 3,673                   |
|   | <u>\$ 1,224,805</u>     |



TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

5) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture, equipment, and land) follows:

|                          |                     |
|--------------------------|---------------------|
| Balance at June 30, 1999 | \$ 3,817,590        |
| Additions:               |                     |
| Purchases                | 980,435             |
| Reductions               | <u>(267,087)</u>    |
| Balance at June 30, 2000 | <u>\$ 4,530,938</u> |

6) Pension Plans

Substantially all employees of the Sheriff's office are members of the Sheriff's Pension and Relief Fund ("System"), a cost sharing, multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Plan Description. The System provides retirement benefits as well as disability and survivor benefits. Twelve years of service credit is required to become vested for retirement benefits and ten years to become vested for disability benefits for a non-service related disability. There are no service requirements for service related disability or survivor benefits. Benefits are established and amended by state statute. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, 6554 Florida Blvd, Suite 215, Baton Rouge, Louisiana 70806, or by calling (225) 922-0465.

Funding Policy. Plan members are required to contribute a percentage of their annual covered salary to the System. The Sheriff is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the System are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The Sheriff's employer contribution for the System, as provided by state law, is funded through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the Sheriff.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Contributions required and made to the System were as follows:

| Fiscal year<br>ended June 30, | 2000       | 1999       | 1998       |
|-------------------------------|------------|------------|------------|
| Member contribution %         | 9.70%      | 8.70%      | 8.70%      |
| Employer contribution %       | 5.00%      | 5.00%      | 5.00%      |
| Member contribution \$        | \$ 707,445 | \$ 591,613 | \$ 459,907 |
| Employer contribution \$      | \$ 368,773 | \$ 348,521 | \$ 275,998 |

7) Deferred Compensation Plan

Employees of the Terrebonne Parish Sheriff may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The Plan is accounted for in an agency fund.

The deferred compensation plan is available to all employees of the Sheriff. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or an unforeseeable emergency.

The Plan is sponsored by the National Association of Counties and is administered by an unrelated third party administrator, the Public Employees Benefits Services Corporation (PEBSCO). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by PEBSCO, until paid or made available to the employees or beneficiaries, are the property of the Sheriff subject only to the claims of the Sheriff's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Sheriff, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Sheriff believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. The Plan had investments with a market value of \$364,819 at June 30, 2000.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

8) Changes in Agency Fund Balances

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

|                           | Sheriff's<br>Fund | Tax<br>Collector    | Bond<br>and Fines | Inmate<br>Deposit | Community<br>Service |
|---------------------------|-------------------|---------------------|-------------------|-------------------|----------------------|
| Balances at June 30, 1999 | \$ 151,620        | \$ 1,208,226        | \$ 226,786        | \$ 51,433         | \$ 2,326             |
| Additions                 | 1,866,078         | 35,153,262          | 1,811,947         | 470,761           | 31,581               |
| Reductions                | (1,923,790)       | (34,112,028)        | (1,663,489)       | (476,882)         | (29,722)             |
| Balances at June 30, 2000 | <u>\$ 93,908</u>  | <u>\$ 2,249,460</u> | <u>\$ 375,244</u> | <u>\$ 45,312</u>  | <u>\$ 4,185</u>      |

| (cont.)                   | Narcotic<br>Seizure<br>Account | Scholarship<br>and Gifts | Deferred<br>Compensation | Total               |
|---------------------------|--------------------------------|--------------------------|--------------------------|---------------------|
| Balances at June 30, 1999 | \$ 16,332                      | \$ 2,227                 | \$ 290,991               | \$ 1,949,941        |
| Additions                 | 189                            | 3,474                    | 86,145                   | 39,423,437          |
| Reductions                | (16,521)                       | (998)                    | (12,317)                 | (38,235,747)        |
| Balances at June 30, 2000 | <u>\$ -</u>                    | <u>\$ 4,703</u>          | <u>\$ 364,819</u>        | <u>\$ 3,137,631</u> |

9) Long-Term Obligations

a) Certificates of Indebtedness:

On December 8, 1997, the Sheriff issued Certificates of Indebtedness in the amount of \$1,500,000 for the purpose of acquiring equipment and making capital improvements. The Certificates will mature over a five year period ending December 1, 2002 and bear interest at 4.73%, payable semi-annually. The Certificates are secured by the general revenues of the Sheriff.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

Debt Service requirements for the Certificates of Indebtedness payable subsequent to June 30, 2000 follow:

| <u>Year Ending<br/>June 30,</u> | <u>Date</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|---------------------------------|-------------|-------------------|------------------|-------------------|
|                                 | 12/1/00     | 290,000           | 21,876           | 311,876           |
|                                 | 6/1/01      | -                 | 15,018           | 15,018            |
| 2001                            |             | <u>290,000</u>    | <u>36,894</u>    | <u>326,894</u>    |
|                                 | 12/1/01     | 310,000           | 15,018           | 325,018           |
|                                 | 6/1/02      | -                 | 7,686            | 7,686             |
| 2002                            |             | <u>310,000</u>    | <u>22,704</u>    | <u>332,704</u>    |
| 2003                            | 12/1/02     | <u>325,000</u>    | <u>7,686</u>     | <u>332,686</u>    |
|                                 |             | <u>\$ 925,000</u> | <u>\$ 67,284</u> | <u>\$ 992,284</u> |

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

b) Summary of changes in General Long-term Obligations:

The following is a summary of general long-term obligation transactions for the year ended June 30, 2000:

|  | <u>Bonded<br/>Debt</u>   | <u>Capital<br/>Leases</u> | <u>Judgments<br/>Payable</u> | <u>Total</u>             |
|--|--------------------------|---------------------------|------------------------------|--------------------------|
| Long-term obligations payable, June 30, 1999       | \$ 1,200,000             | \$21,169                  | \$ 60,786                    | \$ 1,281,955             |
| Additions  | -                        | 21,294                    | -                            | 21,294                   |
| Reductions   | <u>(275,000)</u>         | <u>(12,770)</u>           | <u>(60,786)</u>              | <u>(348,556)</u>         |
| Total long-term obligations payable, June 30, 2000 | <u><u>\$ 925,000</u></u> | <u><u>\$29,693</u></u>    | <u><u>\$ -</u></u>           | <u><u>\$ 954,693</u></u> |

10) Risk Management and Self-Insurance Program

The Sheriff's Office is exposed to various risk of losses related to general liability, auto liability, property and group health benefits. For the year ending June 30, 2000, the Sheriff's Offices purchased commercial liability insurance to cover risk of loss related to torts or negligence by employees. Commercial insurance has also been obtained to cover real and personal property, general liability, automobile, crime, and law enforcement liability. Management believes coverage obtained will adequately cover any future claims.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

The Terrebonne Parish Sheriff's Office Group Health Plan was established by the Sheriff during the June, 1996 fiscal year. The partially self-insured plan was established to provide group medical indemnity coverage to qualifying employees and retirees of the Sheriff's Office. A third-party benefit service manager is responsible for administering and claims processing. Resources to pay claims are derived from employer and employee contributions. Monthly contributions, based on a conservative estimate of claims to be paid, are deposited into a separate cash account to insure funds will be available to pay claims as they are filed. Accordingly, \$129,482 in this account is included in cash at June 30, 2000. A reserve for outstanding claims of \$129,482 has also been established under the general fund at June 30, 2000. Liabilities are limited by the purchase of commercial insurance covering specific claims in excess of \$50,000 and aggregate claims in excess of approximately \$863,000. An analysis of claims activities for the current year and the two preceding years follows:

| <u>Year Ended</u> | <u>Beginning Liability</u> | <u>Claims and Changes in Estimates</u> | <u>Actual Claim Payments</u> | <u>Ending Liability</u> |
|-------------------|----------------------------|--|------------------------------|-------------------------|
| June 30, 1998     | \$ 61                      | \$ 685                                 | \$ 697                       | \$ 49                   |
| June 30, 1999     | \$ 49                      | \$ 692                                 | \$ 696                       | \$ 45                   |
| June 30, 2000     | \$ 45                      | \$ 758                                 | \$ 674                       | \$ 129                  |

11) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company and the Terrebonne Parish Sheriff's Office Group Health Plan whose monthly premiums are paid jointly by the employee and the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 2000, the costs of retiree benefits totaled \$50,721. There were twenty-one eligible participants at year end receiving benefits.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Notes to Financial Statements, Continued

12) Sales Tax Revenues

The citizens of Terrebonne Parish approved a one-quarter percent sales tax on September 26, 1986 to be used for operations of the Sheriff, and on July 19, 1997, an additional one quarter percent sales tax was approved to be used for law enforcement. Sales tax revenue collected was \$7,143,642 for the year ended June 30, 2000.

13) Operating Leases

The Sheriff leases buildings, land and equipment under operating leases expiring at June 30, 2000. During the year ended June 30, 2000, rental expenses under all operating leases totaled \$63,980. Certain operating leases provide for renewal options for periods of four years at their fair rental value at the time of the renewal. In the normal course of business, operating leases are generally renewed or replaced by other leases.

14) Subsequent Event

On October 31, 2000, the Terrebonne Parish Sheriff issued Certificates of Indebtedness in the amount of \$800,000. The certificates bear interest at the rate 5.25% and mature over a five-year period ending December 1, 2005. The certificates are secured by the general revenues of the Sheriff.

15) Litigation and Claims

At June 30, 2000, the Sheriff is involved in several lawsuits claiming damages. Some of these suits are for substantial amounts. The Sheriff plans to vigorously oppose these suits and does not believe their ultimate disposition will materially affect the accompanying general purpose financial statements.

**SUPPLEMENTAL INFORMATION**



SUPPLEMENTAL INFORMATION  
TERREBONNE PARISH SHERIFF

GENERAL FUND

June 30, 2000

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SUPPLEMENTAL INFORMATION  
 TERREBONNE PARISH SHERIFF  
 Houma, Louisiana  
 General Fund

Statement of Expenditures - Budget (GAAP Basis) and Actual

Year Ended June 30, 2000

|   | Budget        | Actual        | Variance<br>Favorable<br>(Unfavorable) |
|---|---------------|---------------|--|
| Current   |               |               |  |
| Public safety:                                  |               |               |  |
| Personal service and related benefits:          |               |               |  |
| Sheriff salary                                  | \$ 83,500     | \$ 84,700     | \$ (1,200)                             |
| Deputies salaries                               | 7,903,000     | 8,157,106     | (254,106)                              |
| Pension and payroll taxes                       | 563,700       | 529,991       | 33,709                                 |
| Travel and training                             | 101,950       | 78,350        | 23,600                                 |
| Total personal services<br>and related benefits | 8,652,150     | 8,850,147     | (197,997)                              |
| Operating services:                             |               |               |  |
| Hospitalization insurance                       | 1,256,000     | 1,151,298     | 104,702                                |
| Autos and vehicle insurance                     | 416,500       | 411,837       | 4,663                                  |
| Other liability insurance                       | 392,000       | 426,094       | (34,094)                               |
| Total operating services                        | 2,064,500     | 1,989,229     | 75,271                                 |
| Operations and maintenance:                     |               |               |  |
| Auto fuel and oil                               | 417,550       | 402,893       | 14,657                                 |
| Auto and vehicle maintenance                    | 260,000       | 229,657       | 30,343                                 |
| Deputy uniforms, supplies, etc.                 | 175,000       | 149,709       | 25,291                                 |
| Office supplies and expenses                    | 272,000       | 299,821       | (27,821)                               |
| Computer expenses                               | 33,000        | 30,000        | 3,000                                  |
| Telephone                                       | 80,000        | 71,175        | 8,825                                  |
| Radio   | 30,000        | 51,443        | (21,443)                               |
| Prisoner feeding and maintenance                | 540,000       | 576,206       | (36,206)                               |
| Prisoner transport                              | 10,000        | 13,375        | (3,375)                                |
| Jail operations                                 | 1,112,500     | 706,595       | 405,905                                |
| Other professional fees                         | 170,000       | 179,933       | (9,933)                                |
| Criminal investigation expense                  | 142,500       | 78,554        | 63,946                                 |
| Leases  | 27,000        | 77,022        | (50,022)                               |
| Commissary expenditures                         | 45,000        | 48,896        | (3,896)                                |
| Litigation claims, & settlements                | 400,000       | 203,759       | 196,241                                |
| Other   | 82,300        | 88,870        | (6,570)                                |
| Total operations and maintenance                | 3,796,850     | 3,207,908     | 588,942                                |
| Debt service:                                   |               |               |  |
| Principal                                       | -             | 12,770        | (12,770)                               |
| Interest  | -             | 5,030         | (5,030)                                |
| Total debt service                              | -             | 17,800        | (17,800)                               |
| Capital outlay:                                 |               |               |  |
| Autos and vehicles                              | 225,000       | 197,857       | 27,143                                 |
| Radio   | 52,000        | 78,660        | (26,660)                               |
| Deputy equipment                                | 65,000        | 173,761       | (108,761)                              |
| Office equipment                                | 15,110        | 41,857        | (26,747)                               |
| Computer  | 2,500         | 2,250         | 250                                    |
| Marine division                                 | 21,000        | 35,021        | (14,021)                               |
| Total capital outlay                            | 380,610       | 529,406       | (148,796)                              |
| Total expenditures                              | \$ 14,894,110 | \$ 14,594,490 | \$ 299,620                             |

SUPPLEMENTAL INFORMATION  
TERREBONNE PARISH SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS

June 30, 2000

Sheriff's Fund

To account for funds held in connection with civil suits, Sheriff's sales and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bonds and Fines Fund

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Inmate Deposit Fund

To account for funds belonging to individuals incarcerated in the parish prison. The funds are used by prisoners to purchase personal items while incarcerated, and any remaining balances are returned to prisoners upon their release.

Community Service Fund

The Community Service Fund, created on September 15, 1986, accounts for court assessed fees collected from individuals on probation. These fees are used to defray the costs of probation supervision and are paid to the Sheriff's General Fund and the City of Houma.

Narcotic Seizure Account Fund

To account for monies obtained during drug operations and arrest. Disposition of the money is determined by court order. Custody of such seized assets is now the responsibility of the Terrebonne Parish District Attorney's office. During the fiscal year ended June 30, 2000, all assets remaining in the custody of the Sheriff from prior years were distributed and the fund was closed.

### Scholarship and Gift Fund

To account for funds voluntarily withheld from employees of the Terrebonne Parish Sheriff's Office. The funds are used to purchase flowers or make donations in lieu of flowers to a named charity in the event of the death of an employee or an immediate family member of an employee. The only other use of these funds is for two (2) \$500.00 scholarships given each year to children of employees, who as freshman, will be attending a Louisiana college. Prior to September 2, 1999, funds were also used to purchase Christmas and birthday gifts for the Sheriff and watches for employees who reached twenty years of service.

### Deferred Compensation Fund

To account for the contributions and withdrawals by government employees who participate in the deferred compensation plan created and organized in accordance with Internal Revenue Code Section 457. The plan is administered by a third party, Public Employees' Benefits Services Corporation. The plan is available to all employees and permits employees to defer the income tax on a portion of their salaries until future years.

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Fiduciary Fund Type - Agency Funds

Combining Balance Sheet  
6/30/00

|   | Sheriff's Fund   | Tax Collector Fund  | Bonds & Fines Fund | Inmate Deposit Fund | Community Service Fund | Narcotic Seizure Account Fund | Scholarship and Gift Fund | Deferred Compensation Fund | Totals              |
|---|------------------|---------------------|--------------------|---------------------|------------------------|-------------------------------|---------------------------|----------------------------|---------------------|
| <b>ASSETS</b>   |                  |                     |                    |                     |                        |                               |                           |                            |                     |
| Interest-bearing deposits                                 | \$ 93,908        | \$ 2,249,460        | \$ 375,244         | \$ 45,312           | \$ 4,185               | \$ -                          | \$ 4,703                  | \$ -                       | \$ 2,772,812        |
| Property and rights held under deferred compensation plan | -                | -                   | -                  | -                   | -                      | -                             | -                         | 364,819                    | 364,819             |
| <b>Total assets</b>                                       | <u>\$ 93,908</u> | <u>\$ 2,249,460</u> | <u>\$ 375,244</u>  | <u>\$ 45,312</u>    | <u>\$ 4,185</u>        | <u>\$ -</u>                   | <u>\$ 4,703</u>           | <u>\$ 364,819</u>          | <u>\$ 3,137,631</u> |
| <b>LIABILITIES</b>  |                  |                     |                    |                     |                        |                               |                           |                            |                     |
| Due to taxing bodies and others                           | \$ 93,908        | \$ 2,249,460        | \$ 375,244         | \$ -                | \$ 4,185               | \$ -                          | \$ 4,703                  | \$ -                       | \$ 2,727,500        |
| Obligations to employees under deferred compensation plan | -                | -                   | -                  | -                   | -                      | -                             | -                         | 364,819                    | 364,819             |
| Due to prisoners  | -                | -                   | -                  | 45,312              | -                      | -                             | -                         | -                          | 45,312              |
| <b>Total liabilities</b>                                  | <u>\$ 93,908</u> | <u>\$ 2,249,460</u> | <u>\$ 375,244</u>  | <u>\$ 45,312</u>    | <u>\$ 4,185</u>        | <u>\$ -</u>                   | <u>\$ 4,703</u>           | <u>\$ 364,819</u>          | <u>\$ 3,137,631</u> |

TERREBONNE PARISH SHERIFF  
Houma, Louisiana

Fiduciary Fund Type - Agency Funds  
Combining Statement of Changes in Assets and Liabilities

Year Ended June 30, 2000

|  | Sheriff's Fund | Tax Collector Fund | Bonds & Fines Fund | Inmate Deposit Fund | Community Service Fund | Narcotic Seizure Account Fund | Scholarship and Gift Fund | Deferred Compensation Fund | Totals       |
|--|----------------|--------------------|--------------------|---------------------|------------------------|-------------------------------|---------------------------|----------------------------|--------------|
| Balances, beginning of year                                | \$ 151,620     | \$ 1,208,226       | \$ 226,786         | \$ 51,433           | \$ 2,326               | \$ 16,332                     | \$ 2,227                  | \$ 290,991                 | \$ 1,949,941 |
| Additions:   |                |                    |                    |                     |                        |                               |                           |                            |              |
| Deposits   |                |                    |                    |                     |                        |                               |                           |                            |              |
| Suits, sales, and garnishments                             | 1,866,078      | -                  | -                  | -                   | -                      | -                             | -                         | -                          | 1,866,078    |
| Bonds  | -              | -                  | 367,627            | -                   | -                      | -                             | -                         | -                          | 367,627      |
| Fines and cost   | -              | -                  | 1,440,835          | -                   | 31,545                 | -                             | -                         | -                          | 1,472,380    |
| Prisoner deposits  | -              | -                  | -                  | 470,761             | -                      | -                             | -                         | -                          | 470,761      |
| Taxes, fees, etc., paid to tax collector                   | -              | 34,974,827         | -                  | -                   | -                      | -                             | -                         | -                          | 34,974,827   |
| Deferred compensation contributions                        | -              | -                  | -                  | -                   | -                      | -                             | -                         | 49,498                     | 49,498       |
| Employee contributions                                     | -              | -                  | -                  | -                   | -                      | -                             | 3,474                     | -                          | 3,474        |
| Investment income  | -              | -                  | -                  | -                   | -                      | -                             | -                         | 36,647                     | 36,647       |
| Interest   | -              | 178,435            | 3,485              | -                   | 36                     | 189                           | -                         | -                          | 182,145      |
| Total additions  | 1,866,078      | 35,153,262         | 1,811,947          | 470,761             | 31,581                 | 189                           | 3,474                     | 86,145                     | 39,423,437   |
| Total  | 2,017,698      | 36,361,488         | 2,038,733          | 522,194             | 33,907                 | 16,521                        | 5,701                     | 377,136                    | 41,373,378   |
| Reductions:  |                |                    |                    |                     |                        |                               |                           |                            |              |
| Taxes, fees, etc., distributed to taxing bodies and others | -              | 33,492,370         | -                  | -                   | -                      | -                             | -                         | -                          | 33,492,370   |
| Deposits settled to -                                      |                |                    |                    |                     |                        |                               |                           |                            |              |
| Sheriff's General Fund                                     | 271,195        | 619,658            | 26,084             | -                   | 29,560                 | -                             | -                         | -                          | 946,497      |
| Clerk of Court   | 120,812        | -                  | 1,092,430          | -                   | -                      | -                             | -                         | -                          | 1,213,242    |
| Litigants  | 1,492,510      | -                  | -                  | -                   | -                      | -                             | -                         | -                          | 1,492,510    |
| Scholarships and gifts                                     | -              | -                  | -                  | -                   | -                      | -                             | 998                       | -                          | 998          |
| Other settlements  | 39,273         | -                  | 544,975            | 476,882             | 162                    | 16,521                        | -                         | -                          | 1,077,813    |
| Participant withdrawals                                    | -              | -                  | -                  | -                   | -                      | -                             | -                         | 8,512                      | 8,512        |
| Other  | -              | -                  | -                  | -                   | -                      | -                             | -                         | 3,805                      | 3,805        |
| Total reductions   | 1,923,790      | 34,112,028         | 1,663,489          | 476,882             | 29,722                 | 16,521                        | 998                       | 12,317                     | 38,235,747   |
| Balances, end of year                                      | \$ 93,908      | \$ 2,249,460       | \$ 375,244         | \$ 45,312           | \$ 4,185               | \$ -                          | \$ 4,703                  | \$ 364,819                 | \$ 3,137,631 |

SUPPLEMENTARY FINANCIAL REPORTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Sheriff

For the year ended June 30, 2000

| Federal Granting Agency/Recipient<br>State Agency/Grant Program           | GRANT<br>NUMBER | CFDA<br>NUMBER | REVENUE<br>RECEIVED | EXPENDITURE<br>AMOUNT |
|---|-----------------|----------------|---------------------|-----------------------|
| <u>Department of Justice</u>  |                 |                |                     |                       |
| <u>Direct payments:</u>   |                 |                |                     |                       |
| State Criminal Alien Assistance Program                                   | 1999APVX0628    | 16.606         | \$ 1,555            | \$ 1,555              |
| Public Safety Partnership and Community Policing Grants                   | 98UMWX2303      | 16.710         | 202,458             | 202,458               |
| Local Law Enforcement Block Grant Program                                 | 98LBVX6833      | 16.592         | 76,816              | 76,816                |
| Local Law Enforcement Block Grant Program                                 | 200-LB-VX-0993  | 16.592         | 2,952               | 2,952                 |
| <u>Pass through payments from Louisiana Commission on Law Enforcement</u> |                 |                |                     |                       |
| Byrne Formula Grant Program   | B98-7-001       | 16.579         | 62,235              | 62,235                |
| Byrne Formula Grant Program   | B99-7-020       | 16.579         | 5,052               | 5,052                 |
| Crime Assistance  | C97-7-024       | 16.575         | 2,286               | 2,286                 |
| Juvenile Accountability Incentive Block Grant                             | A98-8-036       | 16.523         | 24,942              | 24,942                |
| Total - Department of Justice   |                 |                | <u>378,296</u>      | <u>378,296</u>        |
| Total program expenditures  |                 |                | \$ <u>378,296</u>   | \$ <u>378,296</u>     |

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available as current assets. Expenditures are generally recognized when the liability is incurred.



TERREBONNE PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Terrebonne Parish Sheriff.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Terrebonne Parish Sheriff were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Terrebonne Parish Sheriff expresses a qualified opinion.
6. Audit findings relative to the major federal award programs for the Terrebonne Parish Sheriff are reported in Part C of this Schedule.
7. The programs tested as major programs include:

|  |                 |
|--|-----------------|
| Public Safety Partnership and Community<br>Policing Program: | CFDA No. 16.710 |
|--|-----------------|
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Terrebonne Parish Sheriff was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT  
None

TERREBONNE PARISH SHERIFF  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2000

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT

DEPARTMENT OF JUSTICE

Public Safety Partnership and Community Policing Grant – CFDA No. 16.710

2000-01 - Reporting

Condition:

The required performance report, Department Annual Report (OMB No. 1103-0030), was not filed in a timely manner for the year ended December 31, 1999. Of the four quarterly Financial Status Reports (SF-269) due during the audit period, only the report for the quarter ended June 30, 2000 was filed before the due date. In addition, the Financial Status Reports did not report the correct amounts on lines (h) – Total Federal funds authorized, and line (i) – Unobligated balance of Federal funds.

Criteria:

Public Safety Partnership and Community Policing Grant requires quarterly report SF-269, Financial Status Report, to be accurate and filed within forty-five days of calendar quarter end. Annual OMB No. 1103-0030, Department Annual Report is required to be accurate and filed within forty-five days of calendar year end.

Cause:

This is a new grant for the Sheriff's office and the staff was inexperienced in preparing and submitting reports dealing with federal grant compliance requirements.

Recommendation:

We recommend that the Sheriff office staff receive additional training regarding grant requirements and setup a review process to ensure all reports are accurate and timely filed.

Grantee's Response:

The Sheriff has recently hired a Grant Administrator to handle grant compliance. This individual has received training in grant compliance and will be responsible for monitoring grant compliance.

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

The Honorable Jerry J. Larpenter  
Houma, Louisiana

We have audited the financial statements of the Terrebonne Parish Sheriff as of and for the year ended June 30, 2000, and have issued our report thereon dated December 6, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 Terrebonne 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 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 Terrebonne 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 for the information and use of the Terrebonne Parish Sheriff, the State of Louisiana, the Legislative Auditor for the State of Louisiana, 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.

December 6, 2000

*Bergeron & Lanaux*

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

The Honorable Jerry J. Larpenter  
Houma, Louisiana

### Compliance

We have audited the compliance of the Terrebonne Parish Sheriff with the types of compliance requirements described in the U. S. Office of Management and Budget's (OMB) Circular A-133 "Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2000. The Terrebonne Parish Sheriff's major federal programs are identified in the summary of auditor's 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 Terrebonne Parish Sheriff's management. Our responsibility is to express an opinion on the Terrebonne Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 Terrebonne Parish 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 legal determination on the Terrebonne Parish Sheriff's compliance with those requirements.

As described in item 2000-1 in the accompanying schedule of findings and questioned costs, the Sheriff did not comply with requirements regarding reporting that are applicable to its Public Safety Partnership and Community Policing Program. Compliance with such requirement is necessary, in our opinion for the Sheriff to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Terrebonne Parish 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, 2000.

### Internal Control Over Compliance

The management of the Terrebonne Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Terrebonne Parish Sheriff's internal control over compliance with 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 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 operation that we consider to be material weaknesses.

This report is intended for the information and use of the Terrebonne Parish Sheriff, the State of Louisiana, the Legislative Auditor for the State of Louisiana, 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.

December 6, 2000

*Bergeron + Lanang*

TERREBONNE PARISH SHERIFF  
SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 2000

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

There were none.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued for the year ended June 30, 1999.

TERREBONNE PARISH SHERIFF  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended June 30, 2000

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT**

No findings were reported which required a response from management.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

2000-01 - Reporting.

The Sheriff has recently hired a Grant Administrator to handle grant compliance. This individual has received training in grant compliance and will be responsible for monitoring grant compliance. Management believes that the corrective actions taken will adequately resolve the finding in the future.

**SECTION III MANAGEMENT LETTER**

No management letter was issued for the year ended June 30, 2000.