

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Financial Report
For the Year Ended June 30, 2009

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

Release Date 1/27/10

CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	4
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	6
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Assets	14
Statement of Activities	15
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	18
Reconciliation of the Balance Sheet - Governmental Funds - to the Statement of Net Assets	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - to the Statement of Activities	21
Statement of Fiduciary Assets and Liabilities	22
NOTES TO THE FINANCIAL STATEMENTS	23
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule - General Fund	41
Schedule of Funding Progress of OPED Plan	42
OTHER SUPPLEMENTARY INFORMATION	
Nonmajor Funds:	
Combining Balance Sheet - Special Revenue Funds	45
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	46
Agency Funds:	
Combining Statement of Fiduciary Assets and Liabilities	48-49
Combining Statement of Changes in Fiduciary Assets and Liabilities	50-51
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	52

CONTENTS (Continued)

	PAGE
COMPLIANCE AND INTERNAL CONTROL	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	54
Independent Auditors' Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	56
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	58



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INDEPENDENT AUDITORS' REPORT

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of June 30, 2009, and for the year then ended. These basic financial statements are the responsibility of the Calcasieu Parish Sheriff. Our responsibility is to express an opinion on these basic financial statements based on our audit.

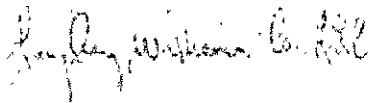
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Calcasieu Parish Sheriff as of June 30, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 15, 2009, on our consideration of the Calcasieu Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grants, agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be 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 6 through 12 and page 41, respectively, are not a required part of the basic financial statements, but are supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the Sheriff's basic financial statements. The other supplementary information on pages 41 through 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Calcasieu Parish Sheriff. In addition, 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.

A handwritten signature in dark ink, appearing to read "Douglas W. Williams". The signature is written in a cursive, flowing style.

December 15, 2009

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis

Within this section of the Calcasieu Parish Sheriff's (Sheriff) annual financial report, the Sheriff's management is providing this narrative discussion and analysis of the financial activities of the Sheriff for the fiscal year ended June 30, 2009. The following information is provided by the current administration and is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

The Sheriff's assets exceeded its liabilities by \$82,029,767 (net assets) for the fiscal year reported.

Total revenues of \$76.6 million exceeded total expenditures of \$65.5 million, which resulted in current year excess revenue of \$11.1 million.

Total net assets are comprised of the following:

- (1) Capital assets of \$28,979,428 includes property and equipment, net of accumulated depreciation of \$26,403,828 and land of \$726,133.
- (2) Unrestricted net assets of \$52,324,206.

The Sheriff's governmental funds reported total ending fund balance of \$57,620,022 this year. This compares to the prior year ending fund balance of \$43,308,080, reflecting an increase of \$14,311,942 during the current year.

At the end of the current fiscal year, unreserved fund balance for the General Fund was \$30,096,307, or 49% of total General Fund expenditures and 40% of total General Fund revenues including transfers.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Sheriff also includes in this report additional information to supplement the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

The Sheriff's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Sheriff's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the Sheriff's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sheriff as a whole is improving or deteriorating. Evaluation of the overall health of the Sheriff would extend to other financial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities, which reports how the Sheriff's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the Sheriff's distinct activities or functions on revenues provided by the Sheriff's taxpayers.

The government-wide financial statements are presented on pages 14 and 15 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Sheriff uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Sheriff's most significant funds rather than the Sheriff as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for nonmajor funds is provided in the form of combining statements in a later section of this report.

The Sheriff uses governmental funds and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Sheriff's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financial decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 18 through 21 of this report.

Individual fund information for nonmajor governmental funds is found in combining statements in a later section of this report.

Fiduciary funds are reported in the fund financial statements and report taxes collected for other taxing bodies, deposits held pending court action and the individual prison inmate accounts. The Sheriff only reports agency funds.

The basic agency fund financial statements are presented on page 22 of this report.

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 23 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Sheriff's budget presentations. Budgetary comparison statements are included as "required supplemental information" for the general fund. These schedules demonstrate compliance with the Sheriff's adopted and final revised budget. Also, beginning with the fiscal year ended June 30, 2009, the Sheriff is recognizing his future OPEB (Other Post Employment Benefits) obligations as required by GASB Statement 45. The actuarial unfunded liability at June 30, 2009 is \$3.48 million. GASB 45 attempts to record future costs for post retirement benefits in the periods in which they are earned, as opposed to when actually paid. As this adoption is occurring prospectively, there is no comparative data. Required supplemental information can be found starting on page 40 of this report.

As discussed, the Sheriff reports major funds in the basic financial statement. Combining and individual statements and schedules for nonmajor funds are presented in a subsequent section of this report beginning on page 43.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the Sheriff as a Whole

The Sheriff implemented the new financial reporting model used in this report beginning with the fiscal year ended June 30, 2003. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Sheriff as a whole.

The Sheriff's net assets at fiscal year-end are \$82,029,767. The following table provides a summary of the Sheriff's net assets:

	<u>2009</u>	<u>Percentage</u>	<u>2008</u>	<u>Percentage</u>
Assets:				
Current assets	\$ 60,436,313	67 %	\$ 45,241,631	61 %
Capital assets	<u>29,705,561</u>	<u>33</u>	<u>29,339,340</u>	<u>39</u>
Total assets	<u>90,141,874</u>	100 %	<u>74,580,971</u>	100 %
Liabilities:				
Current liabilities	3,138,694	68 %	2,268,931	62 %
Long-term liabilities	<u>4,973,413</u>	<u>32</u>	<u>1,369,970</u>	<u>38</u>
Total liabilities	<u>8,112,107</u>	100 %	<u>3,638,901</u>	100 %
Net assets:				
Investment in capital assets	29,705,561		29,339,340	
Unrestricted	<u>52,324,206</u>		<u>41,602,730</u>	
Total net assets	<u>\$ 82,029,767</u>		<u>\$ 70,942,070</u>	

The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 19.26-to-1 for the current year compared to 19.94-to-1 for the previous year.

Approximately 36.2% of the governmental activities' net assets are invested in capital assets. The Sheriff uses these capital assets to provide services to its citizens.

Overall, the Sheriff's office reports net assets of \$82,029,767. This amount is \$11,087,697 more than last year. The Sheriff's office has \$29.7 million invested in capital assets. The Sheriff's overall financial position improved during fiscal year 2009 due largely to increases in charges for services and intergovernmental revenues.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

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

	<u>2009</u>	<u>Percentage</u>	<u>2008</u>	<u>Percentage</u>
Revenues:				
Program:				
Charges for services/fines	\$ 15,210,955	20 %	\$ 14,781,042	20 %
Operating grants and contributions	4,804,196	6	1,734,738	2
General:				
Sales taxes	32,989,175	43	33,380,169	45.5
Property taxes	19,192,635	25	18,200,452	25
State supplemental pay	3,018,273	4	2,861,299	4
State revenue sharing	394,718	.5	390,263	.5
Interest	528,383	1	1,243,726	2
Miscellaneous	<u>494,213</u>	<u>.5</u>	<u>648,356</u>	<u>1</u>
Total revenues	<u>76,632,548</u>	100 %	<u>73,240,045</u>	100 %
Program expenses:				
Public safety	<u>65,544,851</u>	100 %	<u>58,364,573</u>	100 %
Total expenses	<u>65,544,851</u>	100 %	<u>58,364,573</u>	100 %
Change in net assets	<u>11,087,697</u>		<u>14,875,472</u>	
Beginning net assets	<u>70,942,070</u>		<u>56,066,598</u>	
Ending net assets	\$ <u>82,029,767</u>		\$ <u>70,942,070</u>	

Governmental Revenues

The Sheriff is heavily reliant on property and sales taxes to support its operation. Property taxes provided 25% and sales taxes provided 43% of the Sheriff's total revenues. Also, program revenues covered 30.5% of governmental operating expenses. This means that the government taxpayers, in the form of property and sales taxes, and the Sheriff's other general revenues funded 69.5% of its operations. Operating grants increase significantly due to amounts reimbursed for hurricane related expenditures and other security related grants.

Governmental Functional Expenses

The total function of the Sheriff's office is public safety activities. Of the total cost, depreciation on the equipment, vehicles and buildings was \$5,295,401 or 8.1% of total expenses.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$57,620,022. Legally restricted fund balances (i.e., the reserved fund balances include: \$46,165 in inventories, \$924,131 capital assets and improvements, \$1,335,000 reserved for legal contingencies and \$23,165,674 reserved for emergencies. As a result, the unreserved, undesignated fund balance is \$32,149,052. The unreserved, undesignated fund balance increased by \$3,724,487 from the previous year.

Major Governmental Funds

The General Fund is the Sheriff's primary operating fund and the largest source of day-to-day service delivery. The General Fund's balance increased by \$13,887,157. In fiscal year 2009, revenues increased \$3.3 million over the prior year, overall operating expenditures increased by \$989,500 with increases of \$3.2 million in personnel services and related benefits, \$19,000 in travel and other charges, and \$254,000 in operating services. Also, decreases of \$1 million in materials and supplies and \$1.5 million in capital outlay occurred during the year.

Budgetary Highlights

The General Fund – When the amended budget was adopted, it was not anticipated that program and other revenues were going to be more than the previous fiscal year. Overall the actual revenues and expenditures exceeded the budgeted amounts as displayed on page 41.

Capital Assets

The Sheriff's investment in capital assets, net of accumulated depreciation as of June 30, 2009, was \$29,705,561. See Note 5 for additional information about changes in capital assets during the fiscal year and the end of the year. The following table provides a summary of capital asset activity.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Management's Discussion and Analysis (Continued)

	<u>2009</u>	<u>2008</u>
Nondepreciable assets		
Land	\$ 726,133	\$ 723,962
Work in progress	236,341	-
Depreciable assets:		
Buildings and improvements	21,588,794	21,511,942
Equipment and furniture	21,873,867	19,074,195
Vehicles	<u>11,684,254</u>	<u>10,511,704</u>
Total depreciable assets	55,146,915	51,097,841
Less accumulated depreciation	<u>26,403,828</u>	<u>22,482,463</u>
Book value-depreciable assets	\$ <u>28,743,087</u>	\$ <u>28,615,378</u>
Percentage depreciated	48%	44 %
Book value-all assets	\$ <u>29,705,561</u>	\$ <u>29,339,340</u>

Contacting the Sheriff's Financial Management

This financial report is designed to provide a general overview of the Sheriff's finances, comply with finance-related laws and regulations, and demonstrate the Sheriff's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Sheriff's office, Mrs. Sharon Cutrera, CFO at (337)491-3690.

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF NET ASSETS

June 30, 2009

ASSETS	
Cash and cash equivalents	\$ 15,894,045
Receivables	9,016,823
Investments	35,057,463
Prepaid items	421,817
Inventory	46,165
Capital assets:	
Land	726,133
Capital assets, net	<u>28,979,428</u>
Total assets	90,141,874
LIABILITIES	
Accounts payable and accrued liabilities	2,816,291
Long-term liabilities:	
Due within one year	322,403
Due after one year	<u>4,973,413</u>
Total liabilities	<u>8,112,107</u>
NET ASSETS	
Invested in capital assets	29,705,561
Unrestricted	<u>52,324,206</u>
Total net assets	<u>\$ 82,029,767</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2009

	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
	Expenses	Operating Fees, Fines, And Charges for Services Contributions	
Activities			
Governmental activities:			
Public safety	\$ 65,544,851	\$ 15,210,955	\$ 4,804,196
Total Governmental Activities	\$ 65,544,851	\$ 15,210,955	\$ 4,804,196
General revenues:			
Taxes -			
Property taxes, levied for general purposes			19,192,635
Sales and use taxes, levied for general purposes			32,989,175
State supplemental pay			3,018,273
State revenue sharing			394,718
Interest and investment earnings			528,383
Miscellaneous			494,213
Total general revenues			56,617,397
Change in net assets			11,087,697
Net assets at beginning of year			70,942,070
Net assets - June 30, 2009			\$ 82,029,767

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

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Other Governmental

To account for the special revenue funds, which are considered governmental funds, and are also considered to be nonmajor funds.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2009

	<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 14,241,414	\$ 1,652,631	\$ 15,894,045
Receivables	8,596,935	419,888	9,016,823
Investments	35,057,463	-	35,057,463
Prepaid items	421,395	422	421,817
Inventory	46,165	-	46,165
	<u>58,363,372</u>	<u>2,072,941</u>	<u>60,436,313</u>
Total assets			
LIABILITIES			
Accounts payable and accrued liabilities	\$ 2,796,095	\$ 20,196	\$ 2,816,291
	<u>2,796,095</u>	<u>20,196</u>	<u>2,816,291</u>
Total liabilities			
FUND BALANCES			
Reserve for inventory	46,165	-	46,165
Reserve for capital improvements	750,000	-	750,000
Reserve for equipment	174,131	-	174,131
Reserve for legal contingencies	1,335,000	-	1,335,000
Reserve for emergencies	23,165,674	-	23,165,674
Unrestricted	30,096,307	2,052,745	32,149,052
	<u>55,567,277</u>	<u>2,052,745</u>	<u>57,620,022</u>
Total liabilities and fund balances	<u>\$ 58,363,372</u>	<u>\$ 2,072,941</u>	<u>\$ 60,436,313</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF NET ASSETS

June 30, 2009

Total fund balances for governmental funds at June 30, 2009 \$ 57,620,022

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	726,133
Capital assets, net of \$26,403,828 accumulated depreciation	<u>28,979,428</u>
	29,705,561

Long-term liabilities at June 30, 2009:

Compensated absences payable	(1,812,559)
Other post retirement benefits	<u>(3,483,256)</u>
	<u>(5,295,815)</u>

Total net assets of governmental activities at June 30, 2009 \$ 82,029,767

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS

For the Year Ended June 30, 2009

	General	Other Governmental	Totals
REVENUES			
Ad valorem taxes	\$ 19,192,635	\$ -	\$ 19,192,635
Intergovernmental	7,651,875	565,312	8,217,187
Commissions, fees and charges	14,374,900	836,055	15,210,955
Interest	513,473	14,910	528,383
Sales taxes	32,989,175	-	32,989,175
Other	487,291	6,922	494,213
Total revenues	<u>75,209,349</u>	<u>1,423,199</u>	<u>76,632,548</u>
EXPENDITURES			
Public safety:			
Personnel services and related benefits	46,036,972	-	46,036,972
Operating services	5,421,145	344,519	5,765,664
Materials and supplies	4,492,524	136,921	4,629,445
Travel and other charges	201,457	25,445	226,902
Capital outlay	5,170,094	491,529	5,661,623
Total expenditures	<u>61,322,192</u>	<u>998,414</u>	<u>62,320,606</u>
EXCESS OF REVENUES OVER EXPENDITURES	13,887,157	424,785	14,311,942
OTHER FINANCING SOURCES (USES)			
Operating transfers in	260,000	-	260,000
Operating transfers (out)	(260,000)	-	(260,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	13,887,157	424,785	14,311,942
FUND BALANCES AT BEGINNING OF YEAR	<u>41,680,120</u>	<u>1,627,960</u>	<u>43,308,080</u>
FUND BALANCES AT END OF YEAR,	<u>\$ 55,567,277</u>	<u>\$ 2,052,745</u>	<u>\$ 57,620,022</u>

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2009

Total net changes in fund balances at June 30, 2009 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 14,311,942
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The 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 the Statement of Revenues, Expenditures and Changes in Fund Balances	5,661,623
Depreciation expense for the year ended June 30, 2009	<u>(5,295,401)</u>
	366,222

Government funds do not report changes in long-term liabilities as
expenditures. However, the following changes in long-term liabilities do
appear in the Statement of Activities since the liabilities are reported
on the Statement of Net Assets

Change in compensated absences	(107,211)
Change in other post retirement benefits	<u>(3,483,256)</u>
	<u>(3,590,467)</u>

Total changes in net assets at June 30, 2009 per Statement of Activities	<u>\$ 11,087,697</u>
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The accompanying notes are an integral part of the basic financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2009

ASSETS

Cash and cash equivalents

\$ 3,184,898

Total assets

\$ 3,184,898

LIABILITIES

Due to taxing bodies and others

\$ 3,184,898

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

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and 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, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Calcasieu Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures conform to the requirements of the industry audit guide, *Audits of State and Local Governments*.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, 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 operation of his office, which includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipt and disbursements of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury 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 police jury, 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

B. BASIS OF PRESENTATION

The accompanying basic financial statements of the Calcasieu Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statement—and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the 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 management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

B. BASIS OF PRESENTATION (Continued)

The Sheriff reports the following major governmental fund:

The General Fund is the primary operating fund of the Sheriff. It accounts for all financial resources except those that are required to be accounted for in other funds.

Additionally, the Sheriff reports the following fund types:

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the Sheriff are agency funds. The agency funds account for assets held by the Sheriff as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The amounts reflected in the governmental fund financial statements 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.

The amounts reflected in the governmental fund financial statements, 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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

The government-wide financial statements are accounted for using an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and related state revenue sharing are recorded in the year the 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 by December 31. The taxes are normally 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 income on deposits is recorded when interest is 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 purchase of various operating supplies are regarded as expenditures at the time purchased.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Other Financing Sources (Uses)

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

Deferred Revenues

Deferred revenues arise when resources are received by the Sheriff before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

D. BUDGET PRACTICES

1. The proposed budget for the general fund is submitted 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 public 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 the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

E. CASH AND INTEREST-BEARING DEPOSITS

Cash includes amounts in demand deposits and interest-bearing demand deposits and time deposits. They are stated at cost, which approximates market.

F. INVESTMENTS

The Sheriff's investment program is authorized and limited by state statute to purchases of securities issued or guaranteed by the U.S. government and its agencies or instrumentalities and participation in the Louisiana Asset Management Pool (LAMP). LAMP is a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local governmental investment pool equivalent to a money market fund. LAMP invests in short-term instruments as permitted by statute.

G. INVENTORY

All inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventory consists mainly of vehicle parts.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	25-40
Office equipment and furniture	5-12
Vehicles	5

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

I. LONG-TERM DEBT

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists of compensated absences payable.

J. VACATION AND SICK LEAVE

All permanent, full-time employees earn from 10-20 days of vacation leave each year, depending upon length of service. Vacation leave is available for use by employees in the fiscal year succeeding the year it was earned and cannot be accumulated. Upon resignation, termination, or retirement, unused vacation leave up to 20 days is paid to the employee at the employee's current rate of pay.

Sick leave is earned at the rate of 12 days per year by permanent, full-time employees. Unused sick leave may be accumulated from year to year. However, unused sick leave is forfeited upon termination.

At June 30, 2009, employees of the Sheriff's office have accumulated \$1,812,559 in leave privileges, \$322,403 in current liabilities and \$1,490,156 in long-term liabilities.

K. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use by either (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

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 a reduction 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.

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, 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, 2009, the Sheriff has cash and cash equivalents (book balances) totaling \$19,078,943 as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Assets and Liabilities	Total
Demand deposits	\$ 11,013,395	\$ 2,841,171	\$ 13,854,566
Time deposits	4,880,650	343,727	5,224,377
Total	<u>\$ 15,894,045</u>	<u>\$ 3,184,898</u>	<u>\$ 19,078,943</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

2. CASH AND INTEREST-BEARING DEPOSITS (Continued)

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, 2009, the Sheriff has \$19,873,254 in deposits (collected bank balances). These deposits are secured from risk by \$832,357 of federal deposit insurance and \$19,040,897 of pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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. INVESTMENTS

Investments held at June 30, 2009 consist of \$35,057,463 in the Louisiana Asset Management Pool, a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2009 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA – R.S. 33:2955.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money markets funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA – R.S.33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-1P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

3. INVESTMENTS (Continued)

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At June 30, 2009, the Sheriff's investment in LAMP of \$35,057,463 is carried at cost, which approximates fair market value.

The Calcasieu Parish Sheriff places no limit on the amount invested in any one financial institution. More than 5% of the certificates of deposit are with the following banks: Cameron State Bank has 72% and Chase Bank has 15% totaling 77% of the total.

4. 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 taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish 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 year. The taxes are based on assessed values determined by the Tax Assessor of Calcasieu Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year for which levied and billed. For the year ended June 30, 2009, law enforcement taxes applicable to the Sheriff's General Fund, were collected as follows:

	<u>Levied Millage</u>	<u>Expiration Date</u>	<u>Amount Collected</u>
Regular law Enforcement District	7.81	Permanent	\$10,006,298
Special Law Enforcement District	7.17	2010	9,186,337
	<u>14.98</u>		<u>\$19,192,635</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

5. RECEIVABLES

The receivables of \$9,016,823 at June 30, 2009, are as follows:

	Governmental Activities
Ad valorem taxes	\$ 83,457
Intergovernmental	3,885,989
Commissions, fees and charges	2,383,653
Interest	11,690
Sales taxes	2,342,264
Other	309,770
Total	<u>\$ 9,016,823</u>

6. CAPITAL ASSETS

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

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 723,962	\$ 2,171	\$ -	\$ 726,133
Work in progress	-	236,341	-	236,341
Other capital assets:				
Buildings and improvements	21,511,942	76,852	-	21,588,794
Vehicles	10,511,704	2,533,313	(1,360,764)	11,684,253
Equipment and furniture	19,074,195	2,812,945	(13,272)	21,873,868
Total	51,821,803	5,661,622	(1,374,036)	56,109,389
Less accumulated depreciation	<u>(22,482,463)</u>	<u>(5,295,401)</u>	<u>1,374,036</u>	<u>(26,403,828)</u>
Net assets	<u>\$29,339,340</u>	<u>\$ 366,221</u>	<u>\$ -</u>	<u>\$29,705,561</u>

Depreciation expense in the amount of \$5,295,401 was charged to public safety. During the year ended June 30, 2009, the Calcasieu Parish Sheriff sold or removed obsolete inventory items with a net book value of \$0 and received approximately \$124,650 for their sale at auction.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

7. RETIREMENT COMMITMENTS

Plan Description. Substantially all employees of the Calcasieu 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 at least \$800 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.33% no matter how many years of service the employee has completed. In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Funding Policy. Plan members are required by state statute to contribute 10% of their annual covered salary and the Calcasieu Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11%, this changed in June 2006, before that 10% was the rate of annual covered payroll. 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 Calcasieu 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 payroll for the Sheriff's employees covered by the system for the year ended June 30, 2009 was \$31,803,014, the Sheriff's total payroll was \$36,297,659. The Sheriff contributed \$3,502,367 to the plan and the employees contributed \$3,184,120.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

7. RETIREMENT COMMITMENTS (Continued)

Deferred Compensation Plan. Certain employees of The Calcasieu Parish Sheriff's Department participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. In accordance, with provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Calcasieu Parish Sheriff's Department or its political subdivisions' financial statements. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

8. OTHER POSTEMPLOYMENT BENEFITS

Plan Description - The Calcasieu Parish Sheriff provides certain healthcare and life insurance benefits for retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by employees and the Sheriff. The Sheriff recognizes the cost of providing these benefits as expenditures when the monthly premiums are due. For the year ended June 30, 2009, the amount of retiree benefits totaled \$355,399 for 95 participants.

The GASB has issued Statement No.45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which changes the accounting for post-employment benefits (e.g., payments made by the Sheriff for retiree insurance). As required, management has implemented the new standard for the year ending June 30, 2009.

Annual Other Postemployment Benefit Cost and Liability - The Calcasieu Parish Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with GASB Statement 45, which was implemented for the year ended June 30, 2009. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liability (UAAL). The total ARC for fiscal year 2009 is \$3,838,655 as set forth below:

Normal cost	\$ 2,129,459
Interest	85,178
Amortization of the UAAL	<u>1,624,018</u>
Annual required contribution	<u>\$ 3,838,655</u>

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

The following schedule presents the components of the Calcasieu Parish Sheriff's annual OPEB cost for fiscal year 2009, the amount actually contributed to the plan, and changes in the Calcasieu Parish Sheriff's net OPEB obligation to the OPEB plan:

Annual required contribution	\$ 3,838,655
Interest on net OPEB obligation	-
ARC adjustment	-
Annual OPEB cost	3,838,655
Contributions made	<u>(355,399)</u>
Increase in net OPEB obligation	3,483,256
Beginning net OPEB obligations, June 30, 2008	-
Ending net OPEB obligations, June 30, 2009	<u>\$ 3,483,256</u>

The Calcasieu Parish Sheriff's annual OPEB cost contributed to the plan using the pay-as-you-go method and the net OPEB obligation for the fiscal year ended June 30, 2009 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2009	\$3,838,655	9.26%	\$3,483,256

Funded Status and Funding Progress – During fiscal year 2009, the Calcasieu Parish Sheriff's did not establish a fund for trusts to accumulate and invest assets necessary to pay for the accumulated liability; these financial statements assume the pay-as-you-go funding will continue. Since no contributions were made, the Calcasieu Parish Sheriff's entire actuarial accrued liability of \$28,082,583 was unfunded.

The funded status of the plan, as determined by an actuary as of July 1, 2008 was as follows:

Actuarial accrued liability (AAL)	\$ 28,082,583
Actuarial value of plan assets	-
Unfunded actuarial accrued liability(UAAL)	<u>\$ 28,082,583</u>
Funded ratio	0
Annual covered payroll	\$ 36,297,659
(UAAL) as a percentage of covered payroll	77%

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of future events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008, Calcasieu Parish Sheriff's actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 4% investment rate of return. The RP 2000 Mortality Table was used in making actuarial assumptions. The valuation assumes a 12.9% healthcare cost trend increase (including 5.7% dental) for fiscal year 2008-2009, reduced by varying increments in each subsequent year.

9. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sheriff maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Sheriff.

10. CONTINGENCIES AND COMMITMENTS

The Sheriff is a defendant in a number of lawsuits that have arisen in the normal course of operations, which are in various stages of completion. The Sheriff has established a fund balance reserve for legal contingencies in the amount of \$1,335,000 for potential losses on those cases, which may result in judgments in excess of insurance coverage or in denial of insurance coverage. As of the date of this report, the Sheriff's legal counsel believes that, for all other lawsuits, final and probable judgments as a result of these suits would be covered by insurance and would not have a material adverse effect on the Sheriff's financial statements.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

11. CHANGES IN AGENCY FUND BALANCES

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

	Beginning of Year	Additions	Reductions	End of Year
Cash Appearance Bond	\$ 839,800	\$ 839,357	\$ (724,745)	\$ 954,412
Fines and Costs	61,063	1,974,622	(1,834,343)	201,342
Civil Suits	419,487	5,092,481	(5,045,678)	466,290
Work Release Programs	122,856	150,488	(157,302)	116,042
Inmate Deposits	282,691	1,866,106	(1,860,247)	288,550
Tax Collector	1,411,574	159,053,607	(159,306,919)	1,158,262
	<u>\$ 3,137,471</u>	<u>\$168,976,661</u>	<u>\$(168,929,234)</u>	<u>\$ 3,184,898</u>

12. ON-BEHALF PAYMENTS

The Sheriff's office is located within the Administrative Complex and Calcasieu Correctional Center on East Broad Street. Substantially all the utilities and maintenance costs of the administrative complex and correctional center are paid for by the Calcasieu Parish Police Jury.

13. SALES TAXES

On July 15, 2006, the voters of Calcasieu Parish approved a new 1/2% sales tax increase for the Law Enforcement District of Calcasieu Parish. Collection of the sales tax began October 1, 2006.

The sales tax is to provide for a new salary schedule for deputies; the funding of an increase in the Patrol and Corrections Divisions and related law enforcement functions; capital improvements expenditures not to exceed nine million dollars and the creation of an Emergency Fund Balance or Reserve to be utilized in the event of an emergency and to provide continuity in operations. The Emergency Reserve Fund balance at June 30, 2009 was \$23,165,674.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

Notes to the Financial Statements

13. SALES TAXES (Continued)

In accordance with the covenant agreement recorded with the Calcasieu Parish Clerk of Court, once the above criteria are met, the Calcasieu Parish Law Enforcement District millage numbers 1 and 2 shall be rolled back (reduced) in an amount to equal approximately nine million dollars. After the roll back, increases in the Law Enforcement District millage numbers 1 and 2 shall be limited to a maximum increase of one mill per year per district, up to the maximum millages authorized by law. These millage increases shall not begin for a period of five years from the date of the first collection of the new sales tax, and only after a public hearing held for the purpose of receiving public participation.

For the year ended June 30, 2009, \$21,667,007 was collected. Of this amount, \$959,016 was used to purchase capital assets and \$10,081,791 for payroll and \$196,679 for collection fees and refunds. The remaining balance of \$10,429,521 was transferred into LAMP.

Since inception, a total of \$57,591,460 has been collected. Of this amount, \$8,825,869 has been used to purchase capital assets and \$24,093,170 for payroll and \$452,883 for collection fees and refunds. The remaining balance of \$24,219,538 consists of \$24,045,407 that was transferred to LAMP and \$174,131, which is available for expenditure.

14. SUBSEQUENT EVENT

Effective August 11, 2009, the Calcasieu Parish Sheriff elected to roll back the tax millages of the Calcasieu Parish Law Enforcement District numbers 1 and 2. The millage for number 1 was reduced to 4.39 mills from 7.81 mills and number 2 was reduced to 3.76 mills from 7.17mills. This is an overall reduction of 6.83 mills, which is the amount necessary to provide approximately \$9,000,000 reduction in taxes, which was stipulated in the covenant and is based on a taxable property assessment of \$1,318,033,796.

On November 14, 2009, the voters of Calcasieu Parish approved a renewal of a ten year 7.58 Mill Ad Valorem Tax for the Law Enforcement District of Calcasieu Parish. The current tax will expire on December 31, 2010. The new tax will be effective from January 1, 2011 through December 31, 2020

The Calcasieu Parish Sheriff's office has evaluated its June 30, 2009 financial statements for subsequent events through December 15, 2009, the date the financial statements were available to be issued. The Calcasieu Parish Sheriff's office is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY
INFORMATION

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2009

	GENERAL FUND			
	BUDGET		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes	\$ 18,540,000	\$ 19,150,000	\$ 19,192,635	\$ 42,635
Intergovernmental	3,551,160	5,065,300	7,651,875	2,586,575
Commissions, fees and charges	12,754,580	13,475,304	14,374,900	899,596
Interest	1,000,000	522,000	513,473	(8,527)
Sales taxes	31,800,000	33,100,000	32,989,175	(110,825)
Other	503,300	563,120	487,291	(175,829)
<i>Total revenues</i>	<u>68,149,040</u>	<u>71,975,724</u>	<u>75,209,349</u>	<u>3,233,625</u>
EXPENDITURES				
Public safety:				
Personnel services and related benefits	45,036,939	45,647,846	46,036,972	(389,126)
Operating services	5,032,633	6,032,514	5,421,145	611,369
Materials and supplies	5,571,946	4,607,676	4,492,524	115,152
Travel and other charges	152,583	209,218	201,457	7,761
Capital outlay	3,910,717	4,861,680	5,170,094	(308,414)
<i>Total expenditures</i>	<u>59,704,818</u>	<u>61,358,934</u>	<u>61,322,192</u>	<u>36,742</u>
EXCESS OF REVENUES OVER EXPENDITURES	8,444,222	10,616,790	13,887,157	3,270,367
OTHER FINANCING SOURCES (USES)				
Operating transfers in	260,000	300,000	260,000	(40,000)
Operating transfers (out)	(260,000)	(300,000)	(260,000)	40,000
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	8,444,222	10,616,790	13,887,157	3,270,367
FUND BALANCE AT BEGINNING YEAR	<u>30,083,970</u>	<u>30,083,970</u>	<u>30,083,970</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 38,528,192</u>	<u>\$ 40,700,760</u>	<u>\$ 43,971,127</u>	<u>\$ 3,270,367</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FUNDING PROGRESS OF OPEB PLAN
FOR THE YEAR ENDED JUNE 30, 2009

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Projected Unit Cost	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b-a)	(a/b)	(c)	[(b-a)/c]
7/1/2008	\$ -	\$28,082,583	\$28,082,583	-	\$31,803,014	88%

The accompanying notes are an integral part of this financial statement.

OTHER SUPPLEMENTAL INFORMATION

NONMAJOR FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

REGIONAL LAW ENFORCEMENT TRAINING ACADEMY FUND

The Regional Law Enforcement Training Academy Fund accounts for the collection of training fees from students attending the Calcasieu Regional Law Enforcement Training Academy. Expenditures of the fund include instructor fees, materials, and supplies for the academy.

SOUTHWEST LOUISIANA CRIMINALISTIC LABORATORY FUND

As provided by Louisiana Revised Statute 40:2266.1-3, the Southwest Louisiana Criminalistics Laboratory is operated by the Sheriff of Calcasieu Parish for Allen, Beauregard, Calcasieu, Cameron and Jefferson Davis Parishes. Laboratory services for crime detection, prevention, investigation, and other related activities in connection with criminal investigation are provided. The fund accounts for the collection of criminal fees from the aforementioned parishes and the related operating expenditures.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 2009

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	Total
ASSETS			
Cash and cash equivalents	\$ 214,987	\$ 1,437,644	\$ 1,652,631
Receivables	2,485	417,403	419,888
Prepays	422	-	422
 Total assets	 <u>\$ 217,894</u>	 <u>\$ 1,855,047</u>	 <u>\$ 2,072,941</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 19,428	\$ 768	\$ 20,196
Total liabilities	<u>19,428</u>	<u>768</u>	<u>20,196</u>
Fund equity:			
Fund balances:			
Unreserved-undesignated	<u>198,466</u>	<u>1,854,279</u>	<u>2,052,745</u>
TOTAL LIABILITIES AND FUND EQUITY	 <u><u>\$ 217,894</u></u>	 <u><u>\$ 1,855,047</u></u>	 <u><u>\$ 2,072,941</u></u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2009

	Regional Law Enforcement Training Academy	Southwest Louisiana Criminalistic Laboratory	Total
REVENUES			
Training fees	\$ 79,537	\$ -	\$ 79,537
Crime laboratory fees	-	740,535	740,535
Interest earnings	1,247	13,663	14,910
Grants	-	565,312	565,312
Bonding fees	-	15,983	15,983
Other	5,731	1,191	6,922
Total revenues	<u>86,515</u>	<u>1,336,684</u>	<u>1,423,199</u>
EXPENDITURES			
Public safety:			
Operating services	24,351	320,168	344,519
Materials and supplies	52,402	84,519	136,921
Travel and other charges	2,669	22,776	25,445
Capital outlay	-	491,529	491,529
Total expenditures	<u>79,422</u>	<u>918,992</u>	<u>998,414</u>
EXCESS OF REVENUES OVER EXPENDITURES	7,093	417,692	424,785
FUND BALANCES AT BEGINNING OF YEAR	<u>191,373</u>	<u>1,436,587</u>	<u>1,627,960</u>
FUND BALANCES AT END OF YEAR	<u>\$ 198,466</u>	<u>\$ 1,854,279</u>	<u>\$ 2,052,745</u>

The accompanying notes are an integral part of this financial statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS

CASH APPEARANCE BOND FUND

The Cash Appearance Bond Fund accounts for the collection of bonds and payment of these collections to the general fund and other recipients in accordance with applicable laws.

FINES AND COSTS FUND

The Fines and Costs Fund accounts for the collection of fines and costs and payment of these collections to the general fund and other recipients in accordance with applicable laws.

WORK RELEASE PROGRAMS FUND

The Work Release Program Fund accounts for the wages earned by inmates who are employed through the program while they are serving their sentences. The inmate deposits his wages in the fund and the Sheriff disburses the funds according to applicable laws.

INMATE DEPOSIT FUND

The Inmate Deposit Fund accounts for deposits made by and for prisoners to their individual accounts. The prisoners make purchases of personal items from the commissary with these funds and any remainder of their individual account is disbursed to them upon release from prison.

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.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2009

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release DOC
ASSETS				
Cash and cash equivalents	\$ 954,412	\$ 201,342	\$ 466,290	\$ 100,813
Total assets	<u>\$ 954,412</u>	<u>\$ 201,342</u>	<u>\$ 466,290</u>	<u>\$ 100,813</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$ 954,412</u>	<u>\$ 201,342</u>	<u>\$ 466,290</u>	<u>\$ 100,813</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

June 30, 2009

	Work Release CCC	Inmate Deposit	Tax Collector	TOTAL
ASSETS				
Cash and cash equivalents	\$ 15,229	\$ 288,550	\$ 1,158,262	\$ 3,184,898
Total assets	<u>\$ 15,229</u>	<u>\$ 288,550</u>	<u>\$ 1,158,262</u>	<u>\$ 3,184,898</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$ 15,229</u>	<u>\$ 288,550</u>	<u>\$ 1,158,262</u>	<u>\$ 3,184,898</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the Year Ended June 30, 2008

	Cash Appearance Bond	Fines and Costs	Civil Suits	Work Release DOC
BALANCES AT BEGINNING OF YEAR	\$ 839,800	\$ 61,063	\$ 419,487	\$ 94,463
ADDITIONS				
Appearance bonds	839,357	-	-	-
Suits, sales, seizures, etc.	-	-	5,092,481	-
Fines and costs	-	1,935,468	-	-
Taxes, fees, etc., paid to tax collector	-	-	-	-
Inmate receipts	-	-	-	108,833
Other additions	-	39,154	-	-
Total additions	839,357	1,974,622	5,092,481	108,833
REDUCTIONS				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	-	-
District Attorney's General Fund	101,064	317,536	-	-
Sheriff's General Fund	101,064	149,357	-	-
Calcasieu Parish Police Jury	-	552,033	-	-
Indigent Defender Fund	101,064	308,445	-	-
Clerk of Court	-	70,807	-	-
Southwest Louisiana Regional Crime Lab	-	106,001	-	-
Judicial Expense Fund	101,064	37,230	-	-
Crime Victims Reparation	-	35,283	-	-
Calcasieu Parish Coroner's Office	-	33,034	-	-
Louisiana Commission on Law Enforcement	-	18,136	-	-
Bond refunds	320,489	-	-	-
Remittance of civil suits:				
General Fund	-	-	1,192,070	-
Clerk of Court	-	-	279,666	-
Other sheriffs and clerks	-	-	20,352	-
Litigants	-	-	2,910,994	-
Attorneys, appraisers, and other costs	-	-	642,596	-
Inmate disbursements	-	-	-	102,483
Other settlements	-	206,481	-	-
Total reductions	724,745	1,834,343	5,045,678	102,483
BALANCES AT END OF YEAR	<u>\$ 954,412</u>	<u>\$ 201,342</u>	<u>\$ 466,290</u>	<u>\$ 100,813</u>

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For the Year Ended June 30, 2008

	Work Release CCC	Inmate Deposit	Tax Collector	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 28,393	\$ 282,691	\$ 1,411,574	\$ 3,137,471
ADDITIONS				
Appearance bonds	-	-	-	839,357
Suits, sales, seizures, etc.	-	-	-	5,092,481
Fines and costs	-	-	-	1,935,468
Taxes, fees, etc., paid to tax collector	-	-	159,053,607	159,053,607
Inmate receipts	41,655	1,866,106	-	2,016,594
Other additions	-	-	-	39,154
Total additions	41,655	1,866,106	159,053,607	168,976,661
REDUCTIONS				
Taxes, fees, etc., distributed to taxing bodies and others	-	-	159,306,919	159,306,919
District Attorney's General Fund	-	-	-	418,600
Sheriff's General Fund	-	-	-	250,421
Calcasieu Parish Police Jury	-	-	-	552,033
Indigent Defender Fund	-	-	-	409,509
Clerk of Court	-	-	-	70,807
Southwest Louisiana Regional Crime Lab	-	-	-	106,001
Judicial Expense Fund	-	-	-	138,294
Crime Victims Reparation	-	-	-	35,283
Calcasieu Parish Coroner's Office	-	-	-	33,034
Louisiana Commission on Law Enforcement	-	-	-	18,136
Bond refunds	-	-	-	320,489
Remittance of civil suits:				
General Fund	-	-	-	1,192,070
Clerk of Court	-	-	-	279,666
Other sheriffs and clerks	-	-	-	20,352
Litigants	-	-	-	2,910,994
Attorneys, appraisers, and other costs	-	-	-	642,596
Inmate disbursements	54,819	1,793,833	-	1,951,135
Other settlements	-	66,414	-	272,895
Total reductions	54,819	1,860,247	159,306,919	168,929,234
BALANCES AT END OF YEAR	\$ 15,229	\$ 288,550	\$ 1,158,262	\$ 3,184,898

The accompanying notes are an integral part of this financial statement.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2009

<u>Federal Grantor/Pass- Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Grantors Number</u>	<u>Expenditures</u>
U.S. Department of Justice:			
2007/8 Justice Assistance Grant Programs	16.738	N/A	\$ 36,418
Passed through Louisiana Department of Safety and Corrections:			
Forensic DNA Backlog Reduction	16.741	N/A	348,737
Passed through Louisiana Commission on Law Enforcement:			
Domestic Violence Investigation	16.588	N/A	52,746
Community Policing	16.579	N/A	35,200
Forensic Sciences Improvement	16.742	N/A	36,240
Human Trafficking	16.320	N/A	15,953
SALT ECVA	16.575	N/A	18,034
Executive Office of the President			
Office of National Drug Policy			
HIDTA Grant	07-18PGCP502Z	N/A	62,452
U.S. Department of Transportation:			
Passed through Louisiana Highway Safety Commission	20.600	N/A	28,446
U.S. Department of Homeland Security:			
Port Security Program	97.056	N/A	1,363,328
Passed through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Disaster Grants	97.036	N/A	2,169,398
Buffer Zone Protection Plan	97.078	N/A	<u>72,294</u>
 TOTAL FEDERAL AWARDS			 <u><u>\$ 4,239,246</u></u>

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Calcasieu Parish Sheriff and is presented on the 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.

COMPLIANCE
AND
INTERNAL CONTROL



Langley, Williams & Company, L.L.C.

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COMPANY AUDIT FIRMS

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

We have audited the basic financial statements of the Calcasieu Parish Sheriff as of and for the year ended June 30, 2009, and have issued our report thereon dated December 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

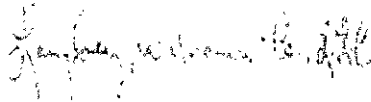
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Calcasieu Parish Sheriff's internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Sheriff's basic 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Calcasieu Parish Sheriff, the Sheriff's management, 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.



Lake Charles, Louisiana
December 15, 2009



Langley, Williams & Company, L.L.C.

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DAPHNE BORDELON-CLARK

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

Calcasieu Parish Sheriff
Lake Charles, Louisiana

Compliance

We have audited the compliance of the Calcasieu Parish 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 its major federal program for the year ended June 30, 2009. The Calcasieu Parish Sheriff's major federal program is 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 its major federal program is the responsibility of the Calcasieu Parish Sheriff's management. Our responsibility is to express an opinion on the Calcasieu Parish Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu 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 a legal determination on the Calcasieu Parish Sheriff's compliance with those requirements.

In our opinion the Calcasieu Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the Calcasieu 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 Calcasieu 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, but not for the purpose of expressing an opinion on the effectiveness of internal

control over compliance. Accordingly, we do not express an opinion on the effectiveness of Calcasieu Parish Sheriff's internal control over compliance.

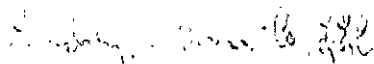
A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal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

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

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

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

This report is intended solely for the information and use of the Calcasieu Parish Sheriff, the Sheriff's management, 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.

A handwritten signature in dark ink, appearing to read "S. [unclear]".

December 15, 2009

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2009

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? ☐ Yes ☒ No

Significant deficiency identified not considered
to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements
noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weaknesses identified? ☐ Yes ☒ No

Significant deficiency identified not considered
to be material weaknesses? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required to
be reported in accordance with Circular A-133,
Section.510 (a) ☐ Yes ☒ No

Identification of major programs:

CFDA Number

97.036

97.056

16.741

Name of Federal Program or Cluster

Homeland Security Disaster Grants

Homeland Security Port Security Program

Forensic DNA Backlog Reduction

Dollar threshold used to distinguish between

Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan**

For the Year Ended June 30, 2009 and 2008

SECTION II - FINANCIAL STATEMENT FINDINGS

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned		Name of Contact Person	Anticipated Completion Date

Current year (06/30/09)

Internal Control:

There were no findings with regards to internal control.

Compliance:

There were no findings with regards to compliance.

Prior year (06/30/08)

Internal Control:

01 - 08 (IC) (6/30/08)

The Calcasieu Parish Sheriff's control procedures for safe-guarding inventories of seized evidence stored in the Evidence Room were not sufficient to allow management or employees, in the normal course of performing their assigned functions, prevent or detect on a timely basis the theft of evidence by an employee.

Yes

The Calcasieu Parish Sheriff, on being informed of the theft by his staff, contacted the State Police to investigate the incident and to review the Evidence Room control procedures. The State Police have inventoried the Evidence Room and have suggested control procedures, which the Sheriff is implementing. The most prevailing control procedures changed are that cash will not be kept in the Evidence Room and physical inventories will be performed by the Internal Affairs Department on an unannounced basis.

Sharon
Cuttara

Done

Compliance:

There were no matters involving compliance to be reported.

CALCASIEU PARISH SHERIFF
Lake Charles, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan - Continued**

For the Year Ended June 30, 2009 and 2008

SECTION III - FEDERAL AWARDS FINDINGS

Current year (06/30/09)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

There were no items involving internal control over compliance to be reported.

Prior Year (06/30/08)

Compliance:

There were no matters involving compliance to be reported.

Internal Control Over Compliance:

There were no items involving internal control over compliance to be reported.

SECTION IV - MANAGEMENT LETTER

There was no management letter issued with regards to these engagements.