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**CAMERON PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)**

Cameron, Louisiana

Financial Report

Year Ended June 30, 2014

Under provisions of state law, this report is a public statement. A copy of the report has been submitted to the entity and/or 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 10-15-2014

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

800.368.6888
Richard F. Champagne, CPA
Thomas J. Slaven, CPA
John W. Champagne, CPA
Charles J. Champagne, CPA
Cynthia M. Williams, CPA

P.O. Box 508
Oberlin, LA 70655

Phone (504) 638-6737
Fax (504) 638-6888

WWW.KCSLA.COM
WWW.CSACLS.COM

MEMBER OF

MEMBERSHIP INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INSTITUTE OF ACCOUNTS
CERTIFIED PUBLIC ACCOUNTANTS

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Cynthia M. Williams, CPA

1 - Business Development

INDEPENDENT AUDITOR'S REPORT

The Honorable James R. Sarcis
Cameron Parish Sheriff
Cameron, Louisiana

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff, a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2004, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff as of June 30, 2004, 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 July 22, 2004 on our consideration of the Cameron Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on page 27 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Richard Slaven Fund
Cameron, LA 70606
Phone (504) 638-6737
Fax (504) 638-6888

17 The Village Store
6000 Highway 64, West
Phone (504) 638-6737
Fax (504) 638-6888

Office Hours
Monday, July 19, 2004
Phone (504) 638-6737
Fax (504) 638-6888

1211 South Drive, Suite 101
Orange, MS, LA 70655
Phone (504) 638-6737
Fax (504) 638-6888

10111 Green Street
19th Floor, LA 70606
Phone (504) 638-6737
Fax (504) 638-6888

101 W. 10th Avenue
Baton Rouge, LA 70801
Phone (504) 638-6737
Fax (504) 638-6888

201 Bayshore Drive
Baton Rouge, LA 70801
Phone (504) 638-6737
Fax (504) 638-6888

The Cameron Parish Sheriff has not presented management's discussion and analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cameron Parish Sheriff's basic financial statements. The other supplementary section is presented for purposes of additional analysis 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.

Kohler, Champagne, Steven & Company, LLC
Certified Public Accountants

Orlando, Louisiana
July 22, 2004

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWSFS)**

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Net Assets
June 30, 2004

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 180
Interest-bearing deposits	1,833,349
Due from other governmental units	18,986
Prepaid items	<u>165,137</u>
Total current assets	2,917,652
Noncurrent assets:	
Capital assets, net	<u>518,721</u>
TOTAL ASSETS	2,916,373
LIABILITIES	
Accounts and other payables	<u>35,113</u>
NET ASSETS	
Invested in capital assets	518,721
Unrestricted	<u>2,397,652</u>
TOTAL NET ASSETS	<u>\$2,916,373</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Balance Sheet - Governmental Fund
June 30, 2004
With Comparative Totals for June 30, 2003

	General Fund	
	2004	2003
ASSETS		
Cash	\$ 158	286
Interest-bearing deposits	1,183,349	2,194,783
Due from other governmental agencies	26,896	71,993
Prepaid items	<u>183,137</u>	<u>83,804</u>
Total assets	<u>\$2,047,632</u>	<u>\$2,347,779</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 25,515	\$ 62,889
Fund balance:		
Reserved for prepaid items	183,137	83,804
Unreserved, undesignated	<u>1,897,000</u>	<u>2,261,896</u>
Total fund balance	<u>1,897,137</u>	<u>2,345,899</u>
Total liabilities and fund balance	<u>\$2,012,652</u>	<u>\$2,408,788</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

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

Total fund balance for governmental fund at June 30, 2004		\$1,992,017
Cost of capital assets at June 30, 2004	\$1,682,444	
Less: Accumulated depreciation	<u>11,003,217</u>	
Capital assets, net		<u>338,731</u>
Net assets at June 30, 2004		<u>\$2,130,858</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
Year Ended June 30, 2004
With Comparative Totals for Year Ended June 30, 2003

	General Fund	
	2004	2003
Revenues:		
Ad valorem taxes	\$1,826,602	\$2,990,865
Intergovernmental revenues -		
Federal grants	21,995	39,342
State grants - state revenue sharing (net)	68,815	67,291
State supplemental pay	289,241	188,862
Other	114,383	65,231
Fees, charges, and miscellaneous for services -		
Commissions on licenses, taxes, etc.	32,244	37,228
Fees and forfeitures	26,799	31,747
Civil and criminal fees	46,683	88,208
Court costs and attendance	32,305	28,429
Feeding, keeping, and transporting prisoners	58,658	69,048
Other	21,775	52,178
Interest income	14,724	27,428
Total revenues	<u>2,654,432</u>	<u>3,798,382</u>
Expenditures:		
Current -		
Public safety:		
Personal services and related benefits	1,620,296	2,021,287
Operating services	521,228	661,683
Operations and maintenance	521,379	512,621
Capital outlay	126,552	235,099
Total expenditures	<u>2,848,621</u>	<u>3,895,811</u>
Deficiency of revenues over expenditures	(294,189)	(196,228)
Other financing sources:		
Sale of vehicles	1,242	14,211
Deficiency of revenues and other financing sources over expenditures	(292,947)	(181,997)
Fund balance, beginning	<u>2,154,898</u>	<u>2,986,887</u>
Fund balance, ending	<u>\$1,962,157</u>	<u>\$2,194,890</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
Year Ended June 30, 2004

Total net change in fund balance for the year ended June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ (291,703)
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	100,503
Less: Depreciation expense for year ended June 30, 2004	(181,898)
Less: Loss on disposal of assets	<u>6,400</u>
Total changes in net assets for the year ended June 30, 2004 per Statement of Activities	<u>\$ (373,598)</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Comparative Statement of Fiduciary Net Assets and Liabilities
Fiduciary Funds
June 30, 2004 and 2003

	Agency Funds	
	2004	2003
ASSETS		
Assets:		
Cash	\$ 373	\$ 383
Interest-bearing deposits	<u>18,815,584</u>	<u>5,602,426</u>
Total assets	<u>\$18,815,957</u>	<u>\$5,984,809</u>
LIABILITIES		
Liabilities:		
Due to other taxing bodies	\$18,815,584	\$5,602,426
Due to inmates	<u>373</u>	<u>383</u>
Total liabilities	<u>\$18,815,957</u>	<u>\$5,984,809</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to 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 receives 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, and fines, costs, and local forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to state law, and uncollected balances due various taxing bodies and others.

The accounting and reporting policies of the Cameron Parish Sheriff conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Audit of State and Local Governmental Units*.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statements No. 14 and No. 39 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains the sheriff's office and provides funds for various operations of the parish jail, the sheriff was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Rest of Footnotes

The accompanying basic financial statements of the Cameron Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis—For State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Sheriff as a whole. These statements include all the financial activities of the Sheriff. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are directly 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 requirements 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 in 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. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

Governmental Fund -

General Fund - This fund is the primary operating fund of the Sheriff and it accounts for the operations of the Sheriff's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Sheriff policy.

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 flows, but use the modified accrual basis of accounting.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

C. Measurement Basis/Basis of Accounting

The amounts reflected in the General Fund 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 balance 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 General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable 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 90 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

All taxless taxes and the related state revenue sharing are recorded in the year taxes are due and payable. All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1 of the subsequent year. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

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

Expenditures

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources (Loss)

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

D. Budgetary and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than 180 days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing 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. Such amendments were not material in relation to the original appropriations.

E. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include accounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market. See Note (3) for other GASB No. 3 disclosures.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 11:2915 and the Sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 or fewer days, they are classified as cash equivalents.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

C. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

D. Encumbrances

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

E. Bad Debt

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2004.

F. Capital Assets

Capital assets, which include buildings, furniture, fixtures, equipment, and vehicles, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Sheriff maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Asset Class	Estimated Useful Lives
Vehicles	5
Office furniture	5-10
Equipment	5-10

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

K. Vacation and Sick Leave

All full-time employees of the Sheriff's office earn from 5 to 20 days of vacation leave and from 6 to 12 days of sick leave each year, depending on their length of service. Vacation and sick leave cannot be accumulated, and upon resignation or retirement, unused leave is forfeited. At June 30, 2004, the Sheriff has no accumulated and vested benefits relating to vacation and sick leave which requires accrual or disclosure to conform with generally accepted accounting principles.

L. Restricted Net Assets

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

M. Fund Equity

In the fund financial statements, the governmental fund reports 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. At June 30, 2004, fund balance – reserved for prepaid expenditures totaled \$105,137.

N. Interfund Transactions

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

O. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(2) **Cash and Interest-Bearing Deposits**

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Sheriff has cash and interest-bearing deposits (bank balances) totaling \$7,689,486, as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ 188	\$ 779	\$ 967
Interest-bearing deposits	<u>1,881,348</u>	<u>5,807,554</u>	<u>7,688,902</u>
Total	<u>\$1,881,536</u>	<u>\$5,808,333</u>	<u>\$7,689,869</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2004, are secured as follows:

Bank balances	<u>\$7,626,815</u>
Federal deposit insurance	100,000
Pledged securities (category 1)	<u>7,626,815</u>
Total	<u>\$7,626,815</u>

Pledged securities in Category 1 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 2) Louisiana Revised Statute 26:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

See Note (2)(f) for other GASB No. 5 disclosures.

(3) **Ad Valorem Taxes**

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

actually billed to 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 Cameron Parish and are collected by the Sheriff. The taxes are retained in the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

All valuations taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2004, and 2003, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 21.41 mills on property with net assessed valuations totaling \$142,179,608, and \$137,327,582, respectively.

Total law enforcement taxes levied during 2004 and 2003 were \$1,258,731, and \$1,178,414, respectively. There were no taxes receivable at June 30, 2004, or 2003.

(4) **Due From Other Governmental Units**

Amounts due from other governmental units at June 30, 2004, consist of the following:

State and local grants	\$17,654
Maintenance of premises	11,331
	<u>\$28,985</u>

(5) **Capital Assets**

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

	Balance 6/30/2003	Additions	Deletions	Balance 6/30/2004
Governmental activities:				
Vehicles, furniture, and equipment	\$1,479,364	\$ 158,532	\$ (88,194)	\$1,549,699
Less accumulated depreciation	(897,825)	(183,016)	77,121	(1,003,720)
Net capital assets	<u>\$ 581,539</u>	<u>\$ (24,484)</u>	<u>\$ (10,073)</u>	<u>\$ 546,982</u>

Depreciation expense in the amount of \$183,016 was charged to public safety.

(6) **Pension Plan**

Substantially all employees of the Cameron Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (retirement system).

Plan Description - The Cameron Parish Sheriff contributes to the retirement system, a cost-sharing, multiple-employer defined benefit plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana.

The retirement system issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P.O. Box 3063, Monroe, Louisiana 71218-3136, or by calling (504) 383-3394.

Funding Policy - Plan members are required to contribute 9.5% of their annual covered salary and the Cameron Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 9.12% of annual covered payroll. The contribution requirements of plan members and the Cameron Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The Cameron Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2004, 2003, and 2002, were \$111,932, \$174,991, and \$138,865, respectively.

(7) Deferred Compensation Plan

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with the Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all sheriff employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until resignation, retirement, death or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

(8) Changes in Agency Fund Balances

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

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Trust Fund	Total
Balance, June 30, 2003	\$ -	\$ 5,619,898	\$183,136	\$ 353	\$ 5,803,387
Additions	117,153	24,186,613	258,183	18,038	24,581,209
Reductions	<u>(117,153)</u>	<u>(24,183,718)</u>	<u>(248,623)</u>	<u>(18,648)</u>	<u>(24,578,661)</u>
Balance, June 30, 2004	<u>\$ -</u>	<u>\$ 5,621,952</u>	<u>\$192,681</u>	<u>\$ 379</u>	<u>\$ 5,815,052</u>

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(9) Taxes Paid Under Protest

The unapplied balances due to taxing bodies and others in the tax collector fund at June 30, 2004, includes \$3,022,900 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(10) Litigation and Claims

At June 30, 2004, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(11) Postretirement Health Care Benefits

The Sheriff provides certain health care benefits for its retired employees. Substantially all of the Sheriff's employees are 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 with the monthly premiums paid by the Sheriff. The Sheriff's cost of providing retirees health care benefits is recognized as an expense when the monthly premiums are paid. For the year ended June 30, 2004, the amount of retiree benefits totaled \$15,182.

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle each risk of loss, the Sheriff maintains commercial insurance policies covering automobile liability, medical payments, uninsured motorist, and collision; surety bond coverage; and marine liability. In addition to the above policies, the Sheriff maintains a public officials liability policy and a law enforcement policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

(13) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Cameron Parish Government. These expenditures are not included in the accompanying financial statements.

CADDOON PARISH SHERIFF
Caddo, Louisiana

Notes to Financial Statements (Continued)

(14) Interfund Receivables and Payables

Interfund receivables and payables consisted of amounts due to/from other funds for fees for services performed. They consisted of the following at June 30, 2004:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$13,091	\$ -
Agency Funds:		
Tax Collector Fund	-	9,480
Bond Fund	-	<u>3,681</u>
	<u>\$13,091</u>	<u>\$13,091</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

CAMERON PARISH SHERIFF
Cameron, Louisiana

General Fund

Budgetary Comparison Schedule

Year Ended June 30, 2004

With Comparative Actual Amounts for Year Ended June 30, 2003

	2004			Variance Positive (Negative)	2003 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
All revenues total	\$1,050,000	\$1,052,000	\$1,051,000	\$ (20,000)	\$1,090,000
Intergovernmental revenues -					
Federal grants	60,000	115,000	31,000	(89,000)	29,000
State grants - state revenue sharing (net)	60,000	60,000	60,000	-	61,000
State supplemental pay	100,000	210,000	190,000	(20,000)	186,000
Other	57,000	113,000	144,000	1,000	60,000
Fees, charges, and commissions for services -					
Commissions on licenses, loans, etc.	27,000	27,000	31,000	8,000	21,000
Fines and forfeitures	50,000	50,000	50,000	(7,000)	31,000
Civil and criminal fees	20,000	20,000	48,000	68,000	90,000
Court costs and attendance	27,000	28,000	31,000	1,000	36,000
Feeding, housing, and transporting prisoners	54,000	80,000	36,000	(21,000)	69,000
Other	16,000	17,000	21,000	3,000	32,000
Interest income	36,000	18,000	14,000	(4,000)	21,000
Total revenues	<u>1,050,000</u>	<u>1,052,000</u>	<u>1,051,000</u>	<u>(20,000)</u>	<u>1,090,000</u>
Expenditures:					
Current -					
Public safety:					
Personal services and related benefits	1,600,000	2,000,000	1,631,000	(300,000)	1,651,000
Operating services	600,000	600,000	612,000	1,000	610,000
Operations and maintenance	480,000	480,000	520,000	80,000	510,000
Capital outlay	117,000	100,000	100,000	(80,000)	200,000
Total expenditures	<u>2,807,000</u>	<u>3,280,000</u>	<u>2,963,000</u>	<u>(300,000)</u>	<u>2,971,000</u>
Excess (deficiency) of revenues over expenditures	(240,000)	80,000	(291,000)	(300,000)	(190,000)
Other financing sources:					
Sale of vehicles	1,000	2,000	1,000	(700)	14,000
Excess (deficiency) of revenues and other financing sources over expenditures	(240,000)	82,000	(290,000)	(300,000)	(190,000)
Fund balance, beginning	1,200,000	1,200,000	1,200,000	-	1,400,000
Fund balance, ending	<u>1,050,000</u>	<u>1,282,000</u>	<u>1,009,000</u>	<u>1,000,000</u>	<u>1,200,000</u>

**OTHER SUPPLEMENTARY
INFORMATION**

OTHER FINANCIAL INFORMATION

CHAMBERLAIN PARISH SHERIFF
 Orange, Louisiana
 General Fund

Budgetary Comparison Schedule - Expenditures
 Year Ended June 30, 2004

With Comparative Actual Amounts for Year Ended June 30, 2003

	2004			Variance Favorable (Unfavorable)	2003 Actual
	Budget		Actual		
	Original	Final			
Current:					
Public safety -					
Personal services and related benefits					
Sheriff's salary	\$ 97,000	\$ 199,502	\$ 199,502	\$ -	\$ 94,988
Deputies' salaries	1,150,000	1,299,000	1,194,654	1,044	1,179,601
Deferred compensation	80,000	80,000	88,495	(8,495)	80,000
Fees and payroll taxes	251,000	297,028	282,562	(14,466)	289,486
Total personal services and related benefits	<u>1,578,000</u>	<u>1,875,530</u>	<u>1,665,213</u>	<u>(210,317)</u>	<u>1,654,075</u>
Operating services:					
Hospitalization insurance	400,000	400,000	400,767	(767)	391,886
Auto insurance	61,000	68,199	67,358	(841)	57,814
Deputy liability insurance	188,000	161,434	168,482	(7,046)	173,858
Other insurance	24,000	-	-	-	24,000
Total operating services	<u>673,000</u>	<u>629,633</u>	<u>637,007</u>	<u>4,374</u>	<u>647,558</u>
Operations and maintenance:					
Auto fuel and oil	(36,000)	134,800	144,831	(9,031)	124,140
Auto and equipment repair and maintenance	111,000	120,400	127,661	(7,261)	126,400
Deputy uniforms, supplies, and training	21,000	19,800	28,433	(8,633)	41,358
Office supplies and expenses	44,000	34,600	48,131	(13,531)	49,558
Telephones	11,000	20,000	20,046	(1,046)	12,718
Prisoner feeding, maintenance, and transporting	44,000	34,158	41,117	(6,959)	48,128
Accounting and legal	19,000	20,000	11,100	(8,900)	20,000
Criminal investigations	1,000	7,200	7,284	(84)	3,853
Community services	3,000	12,000	16,269	(4,269)	13,071
Other	26,400	28,700	48,117	(19,417)	27,100
Total operations and maintenance	<u>488,000</u>	<u>498,758</u>	<u>525,272</u>	<u>(26,514)</u>	<u>502,514</u>
Capital outlay:					
Vehicles and equipment	117,000	183,811	128,533	(55,278)	238,000
Total expenditures	<u>15,899,000</u>	<u>13,761,448</u>	<u>15,846,431</u>	<u>(2,044,967)</u>	<u>13,896,611</u>

AGENCY FUNDS

Sheriff's Fund

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

Tax Collector Fund

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

Bond Fund

To account for the collection of bonds, fines, and costs and payment of these collections to recipients in accordance with applicable laws.

Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

CAMERON PARISH TREASURY

Cameron, Louisiana

Agency Funds

Combining Balance Sheet

June 30, 2004

With Comparative Totals for June 30, 2003

	Sheriff's Fund	Tax Collector Fund	Ecol Fund	Inmate Fund	Totals	
					2004	2003
ASSETS						
Cash	\$ -	\$ -	\$ -	\$ 379	\$ 379	\$ 380
Interest-bearing deposits	-	<u>5,622,983</u>	<u>181,681</u>	-	<u>5,815,334</u>	<u>5,892,416</u>
Total Assets	<u>\$ -</u>	<u>\$ 5,622,983</u>	<u>\$181,681</u>	<u>\$ 379</u>	<u>\$1,815,337</u>	<u>\$1,892,800</u>
LIABILITIES						
Due to taxing bodies and others	\$ -	\$ 5,622,983	\$992,600	\$ -	\$ 6,615,584	\$1,892,416
Due to inmates and others	-	-	-	379	379	380
Total Liabilities	<u>\$ -</u>	<u>\$ 5,622,983</u>	<u>\$1,992,681</u>	<u>\$ 379</u>	<u>\$1,815,337</u>	<u>\$1,892,800</u>

CADRON PARISH SHERIFF
 Cammie, Louisiana
 Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2004
 With Comparative Totals for Year Ended June 30, 2003

	Sheriff's Fund	Tax		Inmate Fund	Totals	
		Collector Fund	Board Fund		2004	2003
Balance, beginning of year	\$ -	\$ 2,613,898	\$ 103,336	\$ -	\$ 2,697,234	\$ 2,648,298
Additions:						
Deposits -						
Sheriff's fees, suits, and returns	96,218	-	-	-	96,218	96,218
Carrollments	41,807	-	-	-	41,807	20,988
Bonds	-	-	31,130	-	31,130	31,130
Fees, forfeitures and rents	-	-	928,830	-	928,830	641,000
Inmate deposits	-	-	-	18,688	18,688	21,871
Taxes, fees, etc., paid to tax collector	-	24,185,000	-	-	24,185,000	22,982,134
Interest	-	11,628	1,781	-	13,312	31,942
Total additions	117,795	24,196,628	930,711	18,688	24,891,222	23,268,417
Total	117,795	26,811,713	761,029	18,688	26,694,018	26,746,717
Reductions:						
Taxes, fees, etc., distributed						
to taxing bodies and others	-	16,322,098	-	-	16,322,098	16,366,414
Deposits sent to -						
State agencies	-	4,114	18,268	-	22,422	29,872
Sheriff's General Fund	23,790	3,465,525	68,762	-	3,518,077	3,283,792
Clerk of Court	8,285	-	26,893	-	35,178	40,895
Police Jury	-	4,900,946	218,728	-	5,120,620	4,683,371
District Attorney	-	-	93,774	-	93,774	113,640
Judicial expense fund	-	-	18,820	-	18,820	20,100
Crime lab	-	-	26,873	-	26,873	31,698
Indigent defender board	-	-	84,880	-	84,880	100,880
Liquors, amusements, etc.	13,700	-	-	-	13,700	66,406
Inmate withdrawals	-	-	-	18,688	18,688	21,598
Total reductions	117,795	23,185,728	648,924	18,688	24,871,065	23,946,918
Balance, end of year	\$ -	\$ 3,625,985	\$ 192,105	\$ -	\$ 3,818,090	\$ 3,801,800

**COMPLIANCE
AND
INTERNAL CONTROL**

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management and is not intended to be used should not be used by anyone other than specified parties. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Stevens & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
July 12, 2014

CAMERON PARISH SHERIFF
Cameron, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For District from 10, 2004**

Findings	Current	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
Fiscal Year Finding Initially Discovered					
2004					
Internal Control:					
81-81C	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A
81-81C	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A

PRIOR YEAR (2003) -

81-81C 2003