

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled  
Balances Due to Taxing Bodies and Others  
For the Year Ended June 30, 1996

	TAX COLLECTOR FUND	SHERIFF'S FUND	BOND FUND	INMATE FUND	TOTAL
<b>UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1995</b>	<u>\$2,752,317</u>	<u>NONE</u>	<u>\$131,333</u>	<u>\$61</u>	<u>\$2,883,711</u>
<b>ADDITIONS</b>					
Deposits:					
Sheriff's sales		\$35,044			35,044
Fines, forfeitures, and costs			454,829		454,829
Garnishments		15,100			15,100
Other deposits			3,856	25,231	29,087
Taxes, fees, etc., paid to tax collector	<u>12,997,916</u>				<u>12,997,916</u>
Total additions	<u>12,997,916</u>	<u>50,144</u>	<u>458,685</u>	<u>25,231</u>	<u>13,531,976</u>
Total	<u>15,750,233</u>	<u>50,144</u>	<u>590,018</u>	<u>25,292</u>	<u>16,415,687</u>
<b>REDUCTIONS</b>					
Taxes, fees, etc. distributed to taxing bodies and others	7,198,714				7,198,714
Deposits settled to:					
State agencies	176,473				176,473
Sheriff's General Fund	2,023,388	32,097	46,500		2,101,985
Police jury	2,891,146		176,912		3,068,058
District attorney			60,669		60,669
Clerk of court		64	32,301		32,365
Indigent defender board			90,378		90,378

(Continued)

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>TAX COLLECTOR FUND</u>	<u>BOND FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$3,460,512</u>	<u>\$92,275</u>	<u>\$1,639</u>	<u>\$3,554,426</u>
<b>LIABILITIES</b>				
Due to taxing bodies and others	<u>\$3,460,512</u>	<u>\$92,275</u>	<u>\$1,639</u>	<u>\$3,554,426</u>

## CAMERON PARISH SHERIFF

Cameron, Louisiana

## FIDUCIARY FUND TYPE - AGENCY FUNDS

## Schedule of Changes in Unsettled Balances

Due to Taxing Bodies and Others, etc.

	TAX COLLECTOR FUND	SHERIFF'S FUND	BOND FUND	INMATE FUND	TOTAL
<b>REDUCTIONS: (CONTD.)</b>					
Deposits settled to: (Contd.)					
Attorneys, appraisers, etc.		\$15,100			15,100
Litigants			\$49,075		49,075
Other reductions		2,883	41,908		44,791
Inmate withdrawals				\$23,653	23,653
Total reductions	<u>12,289,721</u>	<u>50,144</u>	<u>497,743</u>	<u>23,653</u>	<u>12,861,261</u>
<b>UNSETTLED BALANCES</b>					
<b>DUE TO TAXING</b>					
<b>BODIES AND OTHERS,</b>					
<b>JUNE 30, 1996</b>					
	<u>\$3,460,512</u>	<u>NONE</u>	<u>\$92,275</u>	<u>\$1,639</u>	<u>\$3,554,426</u>

(Concluded)

**SUPPLEMENTAL INFORMATION SCHEDULES**

**CAMERON PARISH SHERIFF**

Cameron, Louisiana

Notes to the Financial Statements (Continued)

At June 30, 1996, the self-insurance account has a balance of \$14,229 which is included in the General Fund.

**8. LITIGATION AND CLAIMS**

At June 30, 1996, the Cameron Parish Sheriff is involved in several lawsuits which are either adequately covered by liability insurance or, in the opinion of the sheriff's legal counsel, will not result in any liability to the sheriff.

**9. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

The Cameron Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Cameron Parish Police Jury.

CAMERON PARISH SHERIFF  
 Cameron, Louisiana  
 Notes to the Financial Statements (Continued)

	Balance July 1, 1995	Additions	Reductions	Balance June 30, 1996
Tax Collector Fund	\$2,752,317	\$12,997,916	(\$12,289,721)	\$3,460,512
Sheriff's Fund		50,144	(50,144)	
Bond Fund	131,333	458,685	(497,743)	92,275
Inmate Fund	61	25,231	(23,653)	1,639
Totals	<u>\$2,883,711</u>	<u>\$13,531,976</u>	<u>(\$12,861,261)</u>	<u>\$3,554,426</u>

**6. INTERIM LOANS**

During the year ended June 30, 1996, the Cameron Parish Sheriff participated in the Law Enforcement District Advance Funding Program sponsored by the Louisiana Public Facilities Authority. As provided by the program, on July 28, 1995, the sheriff issued \$670,000 in revenue anticipation certificates which were used to fund current operations of the office. The certificates required repayment on March 1, 1996, plus interest at 5.24 per cent from the issue date to maturity. Total interest paid on the certificates was \$21,163, which amount is included in debt service on Statement B.

**7. INSURANCE FOR EMPLOYEE AND EMPLOYEE DEPENDENT MEDICAL CLAIMS AND LIFE INSURANCE CLAIMS**

On September 1, 1990, the Cameron Parish Sheriff elected to establish a self-insurance plan for employee and employee dependent medical claims and life insurance claims. The employee group benefits are underwritten by Lloyds of London through the Cox Insurance Group. The employee life benefits are underwritten by Sun Life Assurance Company of Canada. The sheriff entered into an agreement with Associated Health Plan, Incorporated, of Louisiana to process and manage medical claims. The plan is financed by contributions of the Cameron Parish Sheriff and employee contributions through payroll deductions. The Cameron Parish Sheriff is exposed to the risk of loss by self-insuring the first \$20,000 of eligible employee group benefit expenses based on coverage of proposed benefits in the plan, per employee or employee dependent, per policy year. Any additional eligible employee group benefit expenses in excess of \$20,000 are insured by Lloyds of London. The following schedule presents changes in claim liabilities for the year ended June 30, 1996:

Claims liability at July 1, 1995	\$13,473
Incurred claims	263,909
Paid claims	<u>(271,359)</u>
Claims liability at June 30, 1996	<u>\$6,023</u>

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1996

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

**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 <sup>©</sup> 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) Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body,  
and;

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or;
  - 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. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are



CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds and are described as follows:

**Governmental Fund - General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund and is used to account for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

**Fiduciary Fund - Agency Funds**

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

**C. FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the General Fund and the related assets are reported in the general fixed assets account group. General fixed assets provided by the police jury are not recorded in the general fixed assets account group. All fixed assets are valued at historical cost, except donated fixed assets, which are valued at their fair market value. No depreciation has been provided on general fixed assets. There is no long-term debt at June 30, 1996.

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. 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 be used to pay liabilities of the current period. The sheriff uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the 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 and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid 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 demand deposits is recorded at the end of each month when the interest has been earned and credited by the bank to the sheriff's account. Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when received by the sheriff. Based on the above criteria, intergovernmental revenues and fees, charges, and commissions for services have been treated as susceptible to accrual.

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
Notes to the Financial Statements (Continued)

**Expenditures**

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

**Other Financing Sources**

Sale of fixed assets and donations are accounted for as other financing sources and are recognized when the underlying events have occurred.

**E. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. Public hearings are held at the Cameron Parish Sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Encumbrance accounting is not utilized.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1996, the sheriff has cash (book balances) totaling \$4,057,967, as follows:

Petty cash	\$300
Demand deposits	1,639
Interest bearing demand deposits	<u>4,056,028</u>
Total	<u>\$4,057,967</u>

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**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 1996**  
**With Supplemental Information Schedules**

CAMERON PARISH SHERIFF  
 Cameron, Louisiana  
 Notes to the Financial Statements (Continued)

principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. RECEIVABLES

The General Fund receivables of \$35,894 at June 30, 1996, are as follows:

<u>Class of receivables:</u>	
State supplemental pay	\$11,862
Other state grants	5,510
Fees, charges, and commissions for services:	
Commissions on licenses, taxes, etc.	3,490
Fines and forfeitures	5,722
Civil and criminal fees	1,663
Court attendance	180
Transportation of prisoners	311
Feeding and keeping prisoners	1,417
Other	3,020
Use of money and property	<u>2,719</u>
Total	<u>\$35,894</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1996, follows:

Balance at July 1, 1995	\$1,152,981
Additions	86,671
Deletions	<u>(75,370)</u>
Balance at June 30, 1996	<u>\$1,164,282</u>

4. PENSION PLAN

Substantially all employees of the Cameron Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (system), a cost sharing, multiple-employer defined benefit plan administered by a separate board of trustees.

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and For the Year Ended June 30, 1996

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**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, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

**SHERIFF'S FUND**

The Civil Fund accounts for the collection of funds in civil suits, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

**BOND FUND**

The Bond Fund accounts for the collection of bonds, fines, and costs and payment of these collections to recipients in accordance with applicable laws.

**INMATE FUND**

The Inmate Fund accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and are payable upon request. Balances in the individual prisoner accounts are returned upon completion of their jail sentences.

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**CAMERON PARISH SHERIFF**  
 Cameron, Louisiana  
 Notes to the Financial Statements (Continued)

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These deposits are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1996, are secured as follows:

Bank balances	<u>\$4,067,535</u>
Federal deposit insurance	\$400,000
Pledged securities (uncollateralized)	<u>6,727,628</u>
Total	<u>\$7,127,628</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

**G. VACATION AND SICK LEAVE**

All full-time employees of the sheriff's office earn from 5 to 28 days of vacation leave and from 6 to 12 weeks 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, 1996, there are no accumulated and vested benefits relating to vacation and sick leave which require accrual or disclosure to conform with generally accepted accounting principles.

**H. TOTAL COLUMN ON THE  
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting





**Independent Auditor's Report  
on the Internal Control Structure**

**HONORABLE JAMES R. SAVOIE  
CAMERON PARISH SHERIFF  
Cameron, Louisiana**

I have audited the general purpose financial statements of the Cameron Parish Sheriff, a component unit of the Cameron Parish Police Jury, as of June 30, 1996, and for the year then ended, and have issued my report thereon dated November 29, 1996.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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**Statement B**

**CAMERON PARISH SHERIFF**  
 Cameron, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual, etc.

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(\$34,942)</u>	<u>(\$178,995)</u>	<u>(\$144,053)</u>
<b>OTHER FINANCING SOURCES</b>			
Sale of fixed assets	8,700	24,950	16,250
Donations	500	1,250	750
Total other financing sources	<u>9,200</u>	<u>26,200</u>	<u>17,000</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(25,742)</u>	<u>(152,795)</u>	<u>(127,053)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>628,288</u>	<u>628,288</u>	
<b>FUND BALANCE AT END OF YEAR</b>	<u><u>\$602,546</u></u>	<u><u>\$475,493</u></u>	<u><u>(\$127,053)</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

## CAMERON PARISH SHERIFF

Cameron, Louisiana

### Notes to the Financial Statements (Continued)

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 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 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 per cent for all service rendered on or after January 1, 1980). In any case, the retirement benefit cannot exceed 100 per cent of the 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 benefits 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 the 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, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

Plan members are required by state statute to contribute 8.7 per cent of their annual covered salary and the Cameron Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 per cent of annual covered payroll. Contributions to the system also include one-half of one per cent 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 Cameron Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Cameron Parish Sheriff's contributions to the system for the years ending June 30, 1996, 1995, and 1994, were \$79,878, \$67,355, and \$65,545, respectively, equal to the required contributions for each year.

## 5. CHANGES IN AGENCY FUND BALANCES

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

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash and cash equivalents	\$503,541	\$3,554,426		\$4,057,967
Receivables	35,894			35,894
Office furnishings and equipment			\$1,164,282	1,164,282
TOTAL ASSETS	<u>\$539,435</u>	<u>\$3,554,426</u>	<u>\$1,164,282</u>	<u>\$5,258,143</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$57,919			\$57,919
Self insurance program claims payable	6,023			6,023
Due to taxing bodies and others		\$3,554,426		3,554,426
Total Liabilities	<u>63,942</u>	<u>3,554,426</u>	<u>NONE</u>	<u>3,618,368</u>
Fund Equity:				
Investment in general fixed assets			\$1,164,282	1,164,282
Fund balance - unreserved undesignated	475,493			475,493
Total Fund Equity	<u>475,493</u>	<u>NONE</u>	<u>1,164,282</u>	<u>1,639,775</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$539,435</u>	<u>\$3,554,426</u>	<u>\$1,164,282</u>	<u>\$5,258,143</u>

The accompanying notes are an integral part of this statement.

**Independent Auditor's Reports Required  
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants, and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

CAMERON PARISH SHERIFF  
Cameron, Louisiana  
Independent Auditor's Report,  
June 30, 1996

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Cameron Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated November 29, 1996 on my consideration of the Cameron Parish Sheriff's internal control structure and a report dated November 29, 1996 on its compliance with laws, regulations, contracts, and grants.



West Monroe, Louisiana  
November 29, 1996

## Independent Auditor's Report

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SOCIETY OF LOUISIANA  
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AND FINANCIAL REPORTING

HONORABLE JAMES R. SAVOIE  
CAMERON PARISH SHERIFF  
Cameron, Louisiana

I have audited the general purpose financial statements of the Cameron Parish Sheriff, a component unit of the Cameron Parish Police Jury, as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Cameron Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Cameron Parish Sheriff as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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CAMERON PARISH SHERIFF

Cameron, Louisiana

Independent Auditor's Report  
on Internal Control Structure,  
June 30, 1996

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

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

This report is intended for the information of the Cameron Parish Sheriff, management of the sheriff, and interested federal and state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
November 29, 1996



CAMERON PARISH SHERIFF

Cameron, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
June 30, 1996

**Need to Amend Budget**

**Finding:** The sheriff did not amend the budget as required by Louisiana law. Louisiana Revised Statute (LRS) 39:1310 requires that the district's budget be amended when actual revenues and other sources plus projected revenue collections fail to meet budgeted revenues and other sources by 5 per cent or more. For the year ended June 30, 1996, revenues and other sources failed to meet the budgeted amount by 7 per cent.


**Recommendation:** The sheriff should monitor actual and budgeted revenues and other sources and make amendments to the budget, when necessary, to comply with applicable laws.

**Management's Response:** The sheriff has stated the budget will be monitored and amended when necessary to comply with LRS 39:1310.

I considered this instance of noncompliance in forming my opinion on whether the general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated November 29, 1996 on those general purpose financial statements.

Except as described above, the results of my tests indicate that, with respect to the items tested, the Cameron Parish Sheriff complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to my attention that caused me to believe that the Cameron Parish Sheriff had not complied, in all material respects, with those provisions.

This report is intended for the information of the Cameron Parish Sheriff, management of the sheriff's office, and interested federal and state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

  
West Monroe, Louisiana  
November 29, 1996



**Independent Auditor's Report on Compliance  
With Laws, Regulations, Contracts, and Grants**

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

HONORABLE JAMES R. SAVOIE  
CAMERON PARISH SHERIFF  
Cameron, Louisiana

I have audited the general purpose financial statements of the Cameron Parish Sheriff, a component unit of the Cameron Parish Police Jury, as of June 30, 1996, and for the year then ended, and have issued my report thereon dated November 29, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

Material instances of noncompliance consist of failures to follow requirements, or violation of prohibitions, contained in statutes and regulations that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my test of compliance disclosed the following instance of noncompliance.

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CAMERON PARISH SHERIFF  
Cameron, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 1996  
With Supplemental Information Schedules

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CAMERON PARISH SHERIFF  
Cameron, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(GAAP Basis) and Actual  
For the Year Ended June 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes - ad valorem	\$1,950,000	\$1,871,761	(\$78,239)
Intergovernmental revenues:			
Federal grants	500		(500)
Payment in lieu of taxes	61,085		(61,085)
State grants:			
State revenue sharing (net)	65,937	43,969	(21,968)
State supplemental pay	173,500	150,725	(22,775)
Other	25,670	26,312	642
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	55,000	63,264	8,264
Fines and forfeitures	53,000	52,614	(386)
Civil and criminal fees	27,000	32,097	5,097
Court attendance	2,000	1,960	(40)
Transportation of prisoners	4,250	6,070	1,820
Feeding and keeping of prisoners	35,000	21,336	(13,664)
Other	37,050	31,670	(5,380)
Use of money and property	49,000	50,183	1,183
Miscellaneous		1,745	1,745
Total revenues	<u>2,538,992</u>	<u>2,353,706</u>	<u>(185,286)</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personal services and related benefits	1,718,529	1,607,865	110,664
Operating services	598,228	665,781	(67,553)
Materials and supplies	193,000	156,972	36,028
Travel and other charges	500	289	211
Capital outlay	42,500	80,631	(38,131)
Debt service	21,177	21,163	14
Total expenditures	<u>2,573,934</u>	<u>2,532,701</u>	<u>41,233</u>

(Continued)