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CAMERON PARISH SCHOOL
Cameron, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1987
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or involved 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 NEW 12 1987

**VERNON R
COON**
LEGISLATIVE PUBLIC ACCOUNTANTS

CAMERON PARISH SHERIFF
Cameron, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1997
With Supplemental Information Schedules

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Independent Auditor's Report

HONORABLE JAMES R. SAVIER,
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, 1987, 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. These 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, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)

CAMBERN PARISH HERIFFS
Carew, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUNDS	FIDUCIARY FUND TYPE - ASSET	ACCOUNT GROUP - GENERAL FUNDS	TOTAL ORGANISM
ASSETS				
Cash and cash equivalents	\$1,020,000	\$3,891,463		\$4,911,463
Receivables	38,875			38,875
Office furnishings and equipment			\$1,115,817	1,115,817
TOTAL ASSETS	<u>\$1,058,875</u>	<u>\$3,891,463</u>	<u>\$1,115,817</u>	<u>\$6,066,155</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$33,892			\$33,892
Self insurance program claims payable	41,517			41,517
Due to taxing bodies and others		\$3,891,463		3,891,463
Total Liabilities	<u>74,409</u>	<u>3,891,463</u>	<u>34,891</u>	<u>3,966,877</u>
Fund Equity:				
Investment in general fixed assets			\$1,115,817	1,115,817
Fund balance - unreserved				
unassigned	\$81,517			\$81,517
Total Fund Equity	<u>81,517</u>	<u>34,891</u>	<u>1,115,817</u>	<u>2,049,371</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,058,875</u>	<u>\$3,891,463</u>	<u>\$1,115,817</u>	<u>\$6,066,155</u>

The accompanying notes are an integral part of this statement.

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, 1997

	BUDGET	ACTUAL	PERCENT FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - ad valorem	\$2,340,000	\$2,433,605	905,605
Intergovernmental revenues			
Payment in lieu of taxes	34,185	43,267	5,082
State grants			
State income sharing (net)	68,183	63,022	(11,165)
State supplemental pay	160,000	152,071	(7,929)
Other	25,000	39,869	14,869
Fees, charges, and commissions for services			
Commissions on licenses, taxes, etc.	50,000	55,806	5,806
Fines and forfeitures	49,000	48,767	(233)
Civil and criminal fees	30,000	30,998	3,998
Court attendance	2,640	2,100	(540)
Transportation of prisoners	4,000	5,229	625
Feeding and keeping of prisoners	30,000	30,259	10,259
Other	38,500	36,688	(1,812)
Use of money and property	50,000	50,000	9,000
Miscellaneous	250	2,857	2,607
Total revenues	<u>2,876,282</u>	<u>3,009,687</u>	<u>134,285</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	1,957,000	1,909,723	33,278
Operating services	324,670	347,564	77,096
Materials and supplies	215,000	192,469	32,531
Travel and other charges	500	376	124
Capital outlay	115,500	138,428	(4,928)
Debt service	15,081	18,515	666
Total expenditures	<u>2,649,801</u>	<u>2,597,074</u>	<u>122,727</u>

(Continued)

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.

	BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$276,581</u>	<u>\$483,591</u>	<u>\$207,010</u>
OTHER FINANCING SOURCES			
Sale of fixed assets	8,049	23,479	15,430
Donations	875	954	81
Total other financing sources	<u>8,924</u>	<u>24,433</u>	<u>15,509</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>285,505</u>	<u>508,024</u>	<u>222,519</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>475,493</u>	<u>475,493</u>	
FUND BALANCE AT END OF YEAR	<u>\$761,000</u>	<u>\$983,517</u>	<u>\$222,517</u>

(Continued)

The accompanying notes are an integral part of this statement.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 23 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 (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) 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 fund 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 50:1422, 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.

4. 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, 1993.

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

II. 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

All 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. All 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 expenditures. 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, 1997, the sheriff has cash (book balances) totaling \$4,911,464, as follows:

Fund cash	\$400
Interest bearing demand deposits	<u>4,911,064</u>
Total	<u>\$4,911,464</u>

CADDOON PARISH SHERIFF

Caddo, 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, 1997, are stated as follows:

Bank balances	<u>\$4,664,479</u>
Federal deposit insurance	5403,000
Pledged securities (noncollateralized)	<u>8,351,847</u>
Total	<u>\$18,061,245</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 (20,10); however, Louisiana Revised Statute 38:1279 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 26 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, 1997, 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.

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

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

2. RECEIVABLES

The General Fund receivables of \$28,025 at June 30, 1997, are as follows:

Class of receivable:

Ad valorem tax	\$4,795
Other state grants	3,847
Fees, charges, and commissions for services:	
Commissions on licenses, taxes, etc.	4,629
Fines and forfeitures	3,925
Civil and criminal fees	3,787
Court attendance	240
Transportation of prisoners	613
Feeding and keeping prisoners	6,346
Other	5,660
Use of money and property	<u>2,533</u>
Total	<u>\$28,025</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1997, follows:

Balance at July 1, 1996	\$1,164,282
Additions	148,844
Deletions	<u>(197,300)</u>
Balance at June 30, 1997	<u>\$1,115,827</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.

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

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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, 1990). 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 70 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 Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (337) 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 11:165, 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, 1997, 1996, and 1995, were \$28,099, \$39,838, and \$67,355, 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

Notes to the Financial Statements (Continued)

	Balance July 1, 1996	Additions	Reductions	Balance June 30, 1997
Tax Collector Fund	\$5,480,513	\$16,232,018	(\$18,896,489)	\$3,789,101
Sheriff's Fund		72,885	(72,885)	
Road Fund	92,375	500,578	(468,264)	104,599
Inmate Fund	1,689	30,500	(31,942)	
Totals	<u>\$5,554,476</u>	<u>\$16,816,584</u>	<u>(\$19,479,587)</u>	<u>\$3,889,465</u>

4. INTERIM LOANS

During the year ended June 30, 1997, the Cameron Parish Sheriff participated in the Law Enforcement Disaster Advance Funding Program sponsored by the Louisiana Public Facilities Authority. As provided by the program, on August 9, 1996, the sheriff issued \$600,000 in revenue anticipation certificates which were used to fund current operations of the office. The certificates required repayment on March 3, 1997, plus interest at 5.25 per cent from the issue date to maturity. Total interest paid on the certificates was \$18,513, which amount is included in debt service on Statement B.

5. INSURANCE FOR EMPLOYEE AND EMPLOYEE DEPENDENT MEDICAL CLAIMS AND LIFE INSURANCE CLAIMS

On September 1, 1993, 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 Cos 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 needs of 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, 1997:

Claims liability at July 1, 1996	\$8,003
Inurred claims	344,885
Paid claims	<u>(379,342)</u>
Claims liability at June 30, 1997	<u>\$41,512</u>

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

At June 30, 1997, the self insurance account has a balance of \$19,979 which is included in the General Fund.

8. LITIGATION AND CLAIMS

There are no litigation or claims pending against the sheriff at June 30, 1997.

**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.

SUPPLEMENTAL INFORMATION SCHEDULES

CAMERON PARISH SHERIFF
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1997

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.

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

Combining Balance Sheet, June 30, 1987

	TAX COLLECTOR FUND	BOND FUND	TOTAL
ASSETS			
Cash and cash equivalents	<u>\$3,782,871</u>	<u>\$804,792</u>	<u>\$5,891,463</u>
LIABILITIES			
Due to taxing bodies and others	<u>\$3,782,871</u>	<u>\$804,792</u>	<u>\$5,891,463</u>

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

Combining Schedule of Changes in Unsettled
Balances Due to Towing Bodies and Others
For the Year Ended June 30, 1997

	TAX COLLECTOR FUND	SHERIFF'S FUND	BOND FUND	INMATE FUND	TOTAL
UNSETTLED BALANCES DUE TO TOWING BODIES AND OTHERS, JUNE 30, 1996	<u>\$3,460,512</u>	<u>30,008</u>	<u>592,378</u>	<u>\$1,839</u>	<u>\$3,984,737</u>
ADDITIONS					
Deposits:					
Sheriff's sales		555,826			555,826
Fines, forfeitures, and costs			466,549		466,549
Guarantees		19,069			19,069
Other deposits			1,828	20,503	22,331
Trans. fees, etc., paid to tax collector	16,723,018				16,723,018
Total additions	<u>16,723,018</u>	<u>72,899</u>	<u>590,378</u>	<u>21,303</u>	<u>16,816,598</u>
Total	<u>19,883,530</u>	<u>72,899</u>	<u>592,655</u>	<u>21,942</u>	<u>20,371,026</u>
DEDUCTIONS					
Taxes, fees, etc. distributed to towing bodies and others		9,713,796			9,713,796
Deposits settled to:					
State agencies	138,136				138,136
Sheriff's General Fund	2,608,390	33,877	48,753		2,690,990
Police jury	1,578,080		892,487		1,568,794
District attorney			60,911		60,911
Clerk of court			29,949		29,949
Indigent defender board			84,352		84,352

(Continued)

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
REDUCTIONS: (CONT'D.)					
Deposits noted to: (Cont'd.)					
Attorneys, appraisers, etc.		\$31,679			\$31,679
Litigants			\$31,310		\$31,310
Other reductions		7,139	43,880		48,139
Inmate withdrawals				\$21,942	21,942
Total reductions	<u>\$45,896,459</u>	<u>72,855</u>	<u>488,261</u>	<u>21,942</u>	<u>\$56,479,517</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1997	<u>\$3,787,071</u>	<u>NONE</u>	<u>\$104,382</u>	<u>NONE</u>	<u>\$3,891,453</u>

(Continued)

**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.



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

**HONORABLE JAMES E. SAYRE
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, 1997, and for the year then ended, and have issued my report thereon dated October 13, 1997.

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. These 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 misstatements.

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 misstatements, 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.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**VERNON COON
SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

**SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS**

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CAMERON PARISH SHERIFFS
Cameron, Louisiana
Independent Auditor's Report
on Compliance, etc.,
June 30, 1997

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
October 13, 1997

**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, 1997, and for the year then ended, and have issued my report thereon dated October 13, 1997.

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 authorizations 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.

CAMERON PARISH SHERIFF
Cameron, Louisiana
Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

In planning and performing my audit of the general purpose financial statements of the Cameron Parish Sheriff for the year ended June 30, 1997, 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
October 13, 1997