

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
STATE TAX RETURN

CAROLAN PERLICH SHEPHERD
Camden, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1998
With Supplemental Information Schedules

CAMERON PARISH SHERIFF
Cameron, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended June 30, 1998
With Supplemental Information Schedules

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CAMERON PARISH SHERIFF
Cameron, Louisiana
Independent Auditor's Report,
June 30, 1998

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 October 28, 1998 on the Cameron Parish Sheriff's compliance with laws, regulations, contracts and grants, and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana
October 28, 1998

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CAMBRIDGE TOWN SHERIFF
Camden, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, June 30, 1998

	GENERAL FUND TYPE - GENERAL FUND	FUND TYPE - SPECIAL SERVICES	APPORTIONED GENERAL FUND TYPE - GENERAL FUND	TOTAL MEMORANDUM TOTAL
ASSETS				
Cash and cash equivalents	\$1,463,534	\$5,179,738		\$6,643,272
Receivables	37,318			37,318
Office furniture, logs and equipment			\$1,218,497	1,218,497
TOTAL ASSETS	<u>\$1,500,852</u>	<u>\$5,179,738</u>	<u>\$1,218,497</u>	<u>\$7,899,087</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$8,577			\$8,577
Self insurance program claims payable	3,628			3,628
Due to taxing, bonds and others		\$5,179,738		5,179,738
Total Liabilities	<u>12,205</u>	<u>5,179,738</u>	<u>5,179,738</u>	<u>10,371,681</u>
Fund Equity:				
Reserves for general fund assets			\$1,218,497	1,218,497
Fund balance - unrestricted	1,488,647			1,488,647
undesignated	1,488,647	60,500	1,218,497	2,767,644
Total Fund Equity	<u>2,977,294</u>	<u>60,500</u>	<u>1,218,497</u>	<u>4,256,291</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,500,852</u>	<u>\$5,179,738</u>	<u>\$1,218,497</u>	<u>\$7,899,087</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, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes - ad valorem	\$2,500,000	\$2,538,818	38,818
Intergovernmental revenues:			
Payments in lieu of taxes	43,311	43,311	
State grants:			
State revenue sharing (net)	64,985	64,985	
State supplemental pay	151,500	185,620	34,120
Other	15,000	24,705	9,705
Fees, charges, and commissions for services:			
Commissions on licenses, taxes, etc.	52,000	58,250	6,250
Fines and forfeitures	68,000	72,584	4,584
Civil and criminal fees	25,000	24,286	(714)
Court attendance	3,500	3,000	(500)
Transportation of prisoners	4,500	4,134	(374)
Feeding and keeping of prisoners	40,000	38,067	(1,933)
Other	33,800	37,428	3,628
Use of money and property	64,000	75,826	11,826
Miscellaneous	10	1,858	1,858
Total revenues	<u>3,184,606</u>	<u>3,380,780</u>	<u>196,174</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	2,028,780	2,050,360	21,580
Operating services	316,325	292,087	24,238
Materials and supplies	238,000	172,207	65,793
Travel and other charges	500	424	76
Capital outlay	308,000	308,010	10
Debt service	20,015	19,973	42
Total expenditures	<u>3,209,620</u>	<u>2,872,961</u>	<u>336,659</u>

(Continued)

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>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$288,066</u>	<u>\$487,889</u>	<u>\$199,814</u>
OTHER FINANCING SOURCES Sale of fixed assets	<u>NONE</u>	<u>17,855</u>	<u>17,855</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>288,066</u>	<u>504,735</u>	<u>206,699</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>983,512</u>	<u>983,512</u>	
FUND BALANCE AT END OF YEAR	<u>\$1,281,578</u>	<u>\$1,489,447</u>	<u>\$206,699</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, 1998

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, apartment licenses, and fines, costs, and local 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 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.

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 governmental 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 used

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

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 15:1422, 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, 1998.

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

B. 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 used) 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 47:193 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 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, 1988, the sheriff has cash (book balances) totaling \$6,643,262, as follows:

Petty cash	\$400
Interest bearing demand deposits	<u>6,642,862</u>
Total	<u>\$6,643,262</u>

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, 1998, are secured as follows:

Bank balances	<u>\$6,603,096</u>
Federal deposit insurance	<u>3400,000</u>
Pledged securities (uncollateralized)	<u>9,389,417</u>
Total	<u>\$19,392,513</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 38:1229 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, 1998, 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. RISK MANAGEMENT

The sheriff is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such 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 liability policy. No claims were paid on any of the

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

policies during the past three years which exceeded the policies' coverage amount.

**L. 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 (services). 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.

1. RECEIVABLES

The General Fund receivables of \$57,118 at June 30, 1968, are as follows:

<i>Class of receivables:</i>	
<i>Ad valorem tax</i>	\$7
<i>State supplemental pay</i>	14,780
<i>Other state grants</i>	800
<i>Fees, charges, and commissions for services:</i>	
<i>Commissions on licenses, taxes, etc.</i>	4,589
<i>Fines and forfeitures</i>	4,864
<i>Civil and criminal fees</i>	1,714
<i>Court attendance</i>	960
<i>Transportation of prisoners</i>	348
<i>Feeding and keeping prisoners</i>	3,797
<i>Other</i>	6,228
<i>Use of money and property</i>	<u>831</u>
<i>Total</i>	<u>\$57,118</u>

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1968, follows:

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Balance at July 1, 1987	\$1,105,817
Additions	286,826
Deletions	<u>(144,184)</u>
Balance at June 30, 1988	<u>\$1,248,459</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 \$600 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 1986 increased the accrual rate by 0.25 per cent for all service rendered on or after January 1, 1983). In any case, the retirement benefit cannot exceed 100 per cent of the final-average salary. Final-average salary is the employer'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 employer 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 Sheriff's Pension and Relief Fund, Post Office Box 2163, 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 5.0 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

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Cameron Parish Sheriff was 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, 1998, 1997, and 1996, were \$75,038, \$83,898, and \$79,878, 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:

	Balance July 1, 1997		Balance June 30, 1998	
		Additions	Reductions	
Tax Collector Fund	\$3,787,071	\$17,693,567	(\$16,447,905)	\$5,032,733
Sheriff's Fund		70,834	(70,834)	
Bond Fund	104,392	695,058	(651,592)	148,858
Income Fund		74,411	(74,734)	137
Total	<u>\$3,891,463</u>	<u>\$18,483,869</u>	<u>(\$17,173,995)</u>	<u>\$5,178,728</u>

6. INTERIM LOANS

During the year ended June 30, 1998, 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 August 1, 1997, the sheriff issued \$700,000 in revenue anticipation certificates which were used to fund current operations of the office. The certificates required repayment on March 3, 1998, plus interest at 4.80 per cent from the issue date to maturity. Total interest paid on the certificates was \$19,973, 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, 1996, 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 Lloyd's 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

CAMERON PARISH SHERIFF

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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, 1998:

Claims liability at July 1, 1997	\$41,512
Incurred claims	185,523
Paid claims	<u>(273,407)</u>
Claims liability at June 30, 1998	<u>\$53,628</u>

At June 30, 1998, the self-insurance account has a balance of \$48,224 which is included in the General Fund.

8. LITIGATION AND CLAIMS

At June 30, 1998, the Cameron Parish Sheriff is involved in three lawsuits. Each of the suits which have been filed would be covered by the sheriff's liability insurance.

**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 33:4713, 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, 1998

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 sentence.

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

Combining Balance Sheet, June 30, 1998

	TAX COLLECTOR FUND	BONDS FUND	INMATE FUND	TOTAL
ASSETS				
Cash and cash equivalents	<u>\$5,032,733</u>	<u>\$146,858</u>	<u>\$133</u>	<u>\$5,179,724</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$5,032,733</u>	<u>\$146,858</u>	<u>\$133</u>	<u>\$5,179,724</u>

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, 1998

	<u>TAX COLLECTOR FUND</u>	<u>SHERIFF'S FUND</u>	<u>BOND FUND</u>	<u>INMATE FUND</u>	<u>TOTAL</u>
UNSETTLED BALANCES DUE TO TAXING BODIES AND OTHERS, JUNE 30, 1997	<u>\$5,387,071</u>	<u>NONE</u>	<u>\$104,992</u>	<u>NONE</u>	<u>\$5,491,963</u>
ADDITIONS					
Deposits:					
Sheriff's sales		\$51,118			51,118
Fines, forfeitures, and costs			689,881		689,881
Garnishments		19,306			19,306
Other deposits			5,177	24,411	29,588
Taxes, fees, etc., paid to tax collector	17,689,567				17,689,567
Total additions	<u>17,689,567</u>	<u>70,424</u>	<u>695,058</u>	<u>24,411</u>	<u>18,480,460</u>
Total	<u>21,480,638</u>	<u>70,424</u>	<u>799,459</u>	<u>24,411</u>	<u>22,375,325</u>
REDUCTIONS					
Taxes, fees, etc. distributed to taxing bodies and others	10,873,716				10,873,716
Deposits accrued to:					
State agencies	153,868				153,868
Sheriff's General Fund	2,712,694	24,753	62,809		2,800,260
Police jury	3,908,827		338,600		4,247,427
District attorney			103,558		103,558
Clerk of court			44,447		44,447
Indigent defender board			125,123		125,123

(Continued)

CAMERON PARISH SHERIFF

Cameron, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Unsettled Balances

Due to Taxing, Bonds and Others, etc.

	TAX COLLECTOR FUND	SHERIFF'S FUND	BOND FUND	INMATE FUND	TOTAL
REDUCTIONS: (CONTD.)					
Deposits applied to: (Contd.)					
Attorneys, appraisers, etc.		\$97,239			\$97,239
Litigants			\$9,763		9,763
Other reductions		8,847	\$8,282		17,129
Income withdrawals				\$24,274	24,274
Total reductions	<u>\$16,417,905</u>	<u>70,833</u>	<u>162,582</u>	<u>24,274</u>	<u>17,185,594</u>
UNSETTLED BALANCES DUE TO TAXING BONDS AND OTHERS, JUNE 30, 1998	<u>\$3,037,733</u>	<u>NONE</u>	<u>\$146,858</u>	<u>\$177</u>	<u>\$3,184,768</u>

(Continued)

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

The following independent auditor's reports on internal control and compliance 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
and Internal Control Over Financial Reporting**

HONORABLE JAMES R. SANCHE
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 and for the year ended June 30, 1998 and have issued my report thereon dated October 28, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Cameron Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

**ISSUED WITHOUT
OPINION ON COMPLIANCE
AND INTERNAL CONTROL**

**ISSUED BY LAWYERS
RENDERING PUBLIC
ACCOUNTANTS**

**FINANCIAL STATEMENTS
REPRESENTED
AND FINANCIAL STATEMENTS**

**110 PROFESSIONAL BLDG.
WEST MONROE,
LOUISIANA 70091
PHONE 225-233-1100
TELE FAX 225-233-1100
FAX 225-233-1100**

CAMERON PARISH SHERIFF

Cameron, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 1998

This report is intended for the information of the Cameron Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

October 28, 1998

CAMERON PARISH SHERIFF
Cameron, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Cameron Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the Cameron Parish Sheriff were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CAMERON PARISH SHERIFF
Cameron, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998

There were no audit findings reported in the audit for the year ended June 30, 1998.