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

Cameron, Louisiana

Financial Report

Year Ended June 30, 2013

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

Release Date 11-19-03

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff, a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2003, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information, of the Cameron Parish Sheriff as of June 30, 2003, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2 to the basic financial statements, the Cameron Parish Sheriff adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments: Clarification, Statement No. 38, Certain Financial Statement Disclosures, and Interpretation No. 5, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. This results in a change in the format and content of the basic financial statements.

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In accordance with Government Auditing Standards, we have also issued a report dated September 12, 2013, on our consideration of the Cameron Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cameron Parish Sheriff's basic financial statements. The other supplementary section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kelley, Champagne, Stone & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
September 12, 2013

BASIC FINANCIAL STATEMENTS

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Net Assets
Year 20, 2000

	Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 200
Interest-bearing deposits	2,194,783
Due from other governmental units	71,292
Prepaid items	<u>80,804</u>
Total current assets	2,347,079
Noncurrent assets:	
Capital assets, net	<u>210,478</u>
TOTAL ASSETS	2,557,557
LIABILITIES	
Accounts and other payables	<u>62,822</u>
NET ASSETS	
Invested in capital assets	210,478
Restricted	80,804
Unrestricted	<u>2,266,275</u>
TOTAL NET ASSETS	<u>\$ 2,557,557</u>

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

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

General Fund

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Balance Sheet - Governmental Fund
June 30, 2003

	General Fund
ASSETS	
Cash	\$ 280
Interest-bearing deposits	2,194,783
Due from other governmental agencies	71,993
Prepaid items	<u>88,884</u>
Total assets	<u>\$2,347,779</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 62,889
Fund balance:	
Reserved for prepaid items	88,884
Unreserved, undesignated	<u>2,204,086</u>
Total fund balance	<u>2,292,970</u>
Total liabilities and fund balance	<u>\$2,347,779</u>

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

CAMEROON PARISH SHERIFF
Cameron, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2003

Total fund balance for governmental fund at June 30, 2003		\$ 2,184,090
Cost of capital assets at June 30, 2003	\$ 1,478,186	
Less: Accumulated depreciation	<u>(189,523)</u>	
Capital assets, net		<u>288,663</u>
Net assets at June 30, 2003		<u>\$ 2,472,753</u>

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

CAMERON PARISH SHERIFF
Camden, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Environmental Fund
Year Ended June 30, 2005

	<u>General Fund</u>
Revenues:	
Ad valorem taxes	\$2,999,862
Intergovernmental revenues -	
Federal grants	19,542
State grants - state revenue sharing (net)	67,261
State supplemental pay	185,862
Other	658,211
Fees, charges, and commissions for services -	
Commissions on licenses, taxes, etc.	17,328
Fines and forfeitures	51,747
Civil and criminal fees	38,208
Court costs and attendance	18,433
Feeding, keeping, and transporting prisoners	69,886
Other	22,378
Interest income	17,420
Total revenues	<u>3,709,987</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	2,511,287
Operating services	661,683
Operations and maintenance	511,523
Capital outlay	<u>230,889</u>
Total expenditures	<u>3,895,382</u>
Deficiency of revenues over expenditures	(185,395)
Other financing sources:	
Sale of vehicles	<u>14,221</u>
Deficiency of revenues and other financing sources over expenditures	(171,174)
Fund balance, beginning	<u>2,468,817</u>
Fund balance, ending	<u>\$2,287,643</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
Year Ended June 30, 2003

Total net change in fund balance for the year ended June 30, 2003 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$(181,957)
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	130,059
Less: Depreciation expense for year ended June 30, 2003	<u>(111,056)</u>
Total change in net assets for the year ended June 30, 2003 per Statement of Activities	<u>\$166,946</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Statement of Fiduciary Net Assets
June 30, 2003

	<u>Agency Funds</u>
ASSETS	
Assets:	
Cash	\$ 383
Interest-bearing deposits	<u>5,802,426</u>
Total assets	<u>\$5,802,809</u>
LIABILITIES	
Liabilities:	
Due to other taxing bodies	\$3,802,426
Due to insurers	<u>383</u>
Total liabilities	<u>\$3,802,809</u>

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing all voters' property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

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

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

(1) Summary of Significant Accounting Policies

A. Reporting Entity

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

Governmental Accounting Standards Board (GASB) 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**
 - a. The ability of the police jury to impose its will on that organization and/or,

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

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

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

D. Basis of Presentation

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

Government-Wide Financial Statements (GWFS)

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Sheriff, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain sheriff functions and activities. A fund is defined as a separate fund and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Sheriff or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 1% percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

Governmental Fund -

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

Fiduciary Funds -

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of sheriff operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

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

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

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

Expenditures

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

Other Financing Sources (Uses)

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

D. Budgets and Budgetary Accounting

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

1. The chief administrative deputy prepares a proposed budget for the general and special revenue funds and submits it to the Sheriff for the fiscal year no later than 180 days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

E. Cash and Interest-Bearing Deposits

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

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2853 and the Sheriff's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 or fewer days, they are classified as cash equivalents.

CAMEROY PARISH SHERIFF
Camero, Louisiana

Notes to Financial Statements (Continued)

G. Short-Term Interfund Receivables/Payables

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

H. Encumbrances

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

I. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2003.

J. Capital Assets

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

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

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

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

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

K. Vacation and Sick Leave

All full-time employees of the Sheriff's office earn from 3 to 35 days of vacation leave and from 4 to 12 days of sick leave each year, depending on their length of service. Vacation and sick leave cannot be accumulated, and upon resignation or retirement, unused leave is forfeited. At June 30, 2003, the Sheriff has no accumulated and unused benefits relating to vacation and sick leave which requires accrual or disclosure to conform with generally accepted accounting principles.

L. Restricted Net Assets

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

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

M. Fund Equity

In the fund financial statements, the governmental fund reports reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. At June 30, 2003, fund balance -- reserved for prepaid expenditures totaled \$88,864.

N. Interfund Transactions

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

O. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from these estimates.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in Accounting Principles

For the year ended June 30, 2003, the Sheriff has implemented GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Sheriff's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Sheriff also implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, No. 37, Basic Financial Statements – And Management's Discussion and Analysis – For State and Local Governments, No. 38, Certain Financial Statement Foot Disclosures, and Interpretation No. 4, Recognition and Measurement of Certain Liabilities and Expenses in Governmental Fund Financial Statements. At June 30, 2003, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

The implementation of GASB Statement No. 34 caused the opening fund balance at June 30, 2002 to be restated in terms of "net assets" as follows:

Total fund balances - Governmental Funds at June 30, 2002		\$2,466,887
Add: Cost of capital assets at June 30, 2002	\$1,518,682	
Less: Accumulated depreciation at June 30, 2002	<u>(935,685)</u>	484,689
Less: Net capital assets removed from fixed asset listing		<u>(38,214)</u>
		<u>\$3,023,760</u>
Net assets at June 30, 2002		<u>\$3,023,760</u>

(8) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2003, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$3,097,792, as follows:

	Government-wide Statement of Net Assets	Fiduciary Funds Statement of Net Assets	Total
Noninterest-bearing deposits	\$ 280	\$ 383	\$ 583
Interest-bearing deposits	<u>3,194,763</u>	<u>5,603,426</u>	<u>7,997,989</u>
Total	<u>\$3,194,953</u>	<u>\$5,987,809</u>	<u>\$9,097,792</u>

CADDOCH PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2003, are secured as follows:

Bank balances	<u>\$8061,531</u>
Federal deposit insurance	113,879
Pledged securities (category 3)	<u>7,893,714</u>
Total	<u>\$8,061,531</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 35:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

See Note (16) for other GASB No. 3 disclosures.

14) **Ad Valorem Taxes**

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of all ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the parish government in June and are actually billed to taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Cameron Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and previous bond contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2003, and 2002, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 21.41 mills on property with net assessed valuations totaling \$137,237,982, and \$142,942,307, respectively.

Total law enforcement taxes levied during 2003 and 2002 were \$3,178,414, and \$3,337,811, respectively. There were no taxes receivable at June 30, 2003, or 2002.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

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

Amounts due from other governmental units at June 30, 2003, consist of the following:

Federal grants	\$24,684
State supplemental pay	15,438
Other state and local grants	30,963
Maintenance of prisoners	<u>10,882</u>
	<u>\$81,967</u>

(6) **Capital Assets**

Capital asset activity for the year ended June 30, 2003 was as follows:

	Balance	Additions	Deletions	Balance
Governmental activities:	71,0082			6002083
Vehicles, furniture, and equipment:	\$1,558,682	\$120,899	\$(311,485)	\$1,478,196
Less accumulated depreciation	<u>(816,085)</u>	<u>(113,896)</u>	<u>352,271</u>	<u>(877,710)</u>
Net capital assets	<u>\$ 624,682</u>	<u>\$ 13,003</u>	<u>\$ (58,214)</u>	<u>\$ 589,471</u>

Depreciation expense in the amount of \$113,896 was charged to public safety.

(7) **Pension Plan**

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

Plan Description - The Cameron Parish Sheriff contributes to the retirement system, a non-sharing, multiple-employer defined benefit plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2175 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana.

The retirement system issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71219-0166, or by calling (504) 962-3790.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

Escrow Policy - Plan members are required to contribute 9.8% of their annual covered salary and the Cameron Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 1.59% of annual covered payroll. The contribution requirements of plan members and the Cameron Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The Cameron Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2001, 2002, and 2003, were \$174,941, \$138,665, and \$181,688, respectively.

(8) **Deferred Compensation Plan**

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

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

(9) **Changes in Agency Fund Balances**

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

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Lease Trust Fund	Total
Balance, June 30, 2001	\$ -	\$ 4,217,903	\$132,895	\$ 552	\$ 4,451,298
Additions	163,179	21,409,948	679,009	21,271	21,268,457
Reductions	<u>(183,173)</u>	<u>(23,348,751)</u>	<u>(181,485)</u>	<u>(21,589)</u>	<u>(23,646,948)</u>
Balance, June 30, 2002	\$ -	\$ 3,419,090	\$180,309	\$ 182	\$ 3,600,681

(10) **Taxes Paid Under Protest**

The unaffiliated balances due to taxing bodies and others in the tax collector fund at June 30, 2003, includes \$5,586,217 of taxes paid under protest plus interest accrued to date on the investments of those funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

CAMERON PARISH SHERIFF
Cameron, Louisiana

Notes to Financial Statements (Continued)

(11) **Litigation and Claims**

At June 30, 2003, the Sheriff is involved in several lawsuits claiming damages. In the opinion of the Sheriff's legal counsel, resolution of these lawsuits would not create a liability to the Sheriff in excess of insurance coverage.

(12) **Retirement, Health Care Benefits**

The Sheriff provides certain health care benefits for its retired employees. Substantially all of the Sheriff's employees are eligible for these benefits if they reach normal retirement age while working for the Sheriff. These benefits for retirees and similar benefits for active employees are provided through an insurance company with the monthly premium paid by the Sheriff. The Sheriff's cost of providing retiree's health care benefits is recognized as an expenditure when the monthly premiums are paid. For the year ended June 30, 2003, the amount of retiree benefits totaled \$1,472.

(13) **Risk Management**

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle 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 policy. No claims were paid, which exceeded the policies' coverage amount, on any of the policies during the past three years.

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

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

(15) **Interfund Receivables and Payables**

Interfund receivables and payables consisted of amounts due to/from other funds for fees for services performed. They consisted of the following at June 30, 2003:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 9,371	\$ -
Agency Funds:		
Tax Collector Fund	-	3,451
Road Fund	-	9,928
	<u>\$ 9,371</u>	<u>\$ 9,371</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

CAMBRIDGE PARKER SHERIFF
Cameron, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2000

	Budget		Actual	Variance Positive (Negative)
	Original	Final		
Revenues				
Ad valorem taxes	\$1,500,000	\$2,471,800	\$2,469,869	\$ 1,369
Intergovernmental revenues -				
Federal grants	40,000	39,417	39,042	123
State grants - state revenue sharing (net)	40,000	47,491	47,091	123
State supplemental pay	181,000	194,500	189,862	(183)
Other	31,000	388,883	388,000	4,644
Fees, charges, and reimbursements for services -				
Commissions on licenses, taxes, etc.	37,000	37,000	37,000	123
Fees and forfeitures	12,000	28,190	21,747	1,497
Civil and criminal fees	34,000	44,500	46,288	1,700
Court costs and allowances	17,000	13,500	26,423	1,223
Feeding, keeping, and transporting prisoners	14,000	47,500	49,000	1,400
Other	30,000	37,440	37,378	(3,042)
Interest income	61,000	30,000	27,428	(280)
Total revenues	<u>3,751,700</u>	<u>3,873,881</u>	<u>3,799,989</u>	<u>38,899</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	2,344,300	2,518,838	2,552,587	(14,297)
Operating services	130,000	303,563	408,480	(83,182)
Operations and maintenance	491,240	610,229	612,000	1,807
Capital outlay	120,000	187,688	150,000	(67,999)
Total expenditures	<u>3,085,540</u>	<u>3,799,318</u>	<u>3,895,067</u>	<u>(199,697)</u>
Excess (deficiency) of revenues over expenditures	346,240	(91,837)	(196,228)	(196,227)
Other financing sources:				
Sale of vehicles	1,000	19,144	14,251	(919)
Excess (deficiency) of revenues and other financing sources over expenditures	311,240	(78,683)	(181,997)	(181,122)
Fund balance, beginning	<u>1,466,847</u>	<u>2,486,887</u>	<u>1,466,847</u>	-
Fund balance, ending	<u>\$1,779,127</u>	<u>\$2,398,204</u>	<u>\$1,284,850</u>	<u>\$ 1,113</u>

**OTHER SUPPLEMENTARY
INFORMATION**

OTHER FINANCIAL INFORMATION

CAMERON PARISH Sheriff
Cameron, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
Year Ended June 30, 2003

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Total		
Current				
Public safety -				
Personnel services and related benefits:				
Sheriff's salaries	\$ 81,000	\$ 85,000	\$ 94,700	\$ 100
Deputies' salaries	1,000,000	1,147,000	1,179,651	(31,651)
Deferred compensation	-	75,000	82,500	(7,500)
Retiree and payroll taxes	162,200	306,770	283,488	264
Total general services and related benefits	<u>1,243,200</u>	<u>1,613,770</u>	<u>1,639,339</u>	<u>(24,237)</u>
Operating services:				
Hospitalization insurance	100,000	101,500	28,188	(280)
Auto insurance	60,000	57,965	57,500	30
Deputy liability insurance	80,000	118,000	117,508	142
Other insurance	-	26,000	34,188	(3,188)
Total operating services	<u>240,000</u>	<u>303,465</u>	<u>337,384</u>	<u>(3,188)</u>
Operations and maintenance:				
Auto fuel and oil	170,000	124,500	124,210	2,290
Auto and equipment repair and maintenance	180,000	171,000	156,480	600
Deputy uniforms, supplies, and training	30,000	61,000	64,834	166
Office supplies and expenses	41,200	47,500	48,231	(1,031)
Telephones	31,000	31,000	32,716	1,284
Printer feeding, maintenance, and transporting	41,200	41,500	40,120	(488)
Accounting and legal	14,000	21,273	28,424	1,249
Criminal investigations	7,000	5,000	3,815	(1,253)
Community services	3,000	10,700	13,177	(2,477)
Other	43,000	28,000	27,120	500
Total operations and maintenance	<u>682,200</u>	<u>552,973</u>	<u>571,312</u>	<u>1,887</u>
Capital outlay:				
Vehicles and equipment	120,000	162,000	230,000	(37,000)
Total expenditures	<u>\$ 2,045,400</u>	<u>\$ 2,176,743</u>	<u>\$ 2,095,031</u>	<u>\$ 181,672</u>

AGENCY FUNDS

Sheriff's Fund

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

Tax Collector Fund

Article V, Section 17 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond Fund

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

Inmate Fund

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

CAMERON PARISH SHERIFF
Cameron, Louisiana
Agency Funds

Combining Balance Sheet
 June 30, 2003

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Fund	Total
ASSETS					
Cash	\$ -	\$ -	\$ -	\$ 383	\$ 383
Interest-bearing deposits	<u>-</u>	<u>5,613,090</u>	<u>183,328</u>	<u>-</u>	<u>5,800,420</u>
Total Assets	<u>\$ -</u>	<u>\$5,613,090</u>	<u>\$ 183,328</u>	<u>\$ 383</u>	<u>\$5,800,801</u>
LIABILITIES					
Due to taxing bodies and others	\$ -	\$5,613,090	\$ 183,328	\$ -	\$ 5,800,420
Due to inmates and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>383</u>	<u>383</u>
Total Liabilities	<u>\$ -</u>	<u>\$5,613,090</u>	<u>\$ 183,328</u>	<u>\$ 383</u>	<u>\$5,800,801</u>

CAMERON PARISH SHERIFF
 Cameron, Louisiana
 Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2003

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Income Fund	Total
Balance, beginning of year	\$ -	\$ 4,101,903	\$ 112,905	\$ 593	\$ 4,616,401
Additions:					
Deposits -					
Sheriff's sales, rents, and seizures	143,891	-	-	-	143,891
Commissions	20,000	-	-	-	20,000
Rents	-	-	11,190	-	11,190
Fines, forfeitures and costs	-	-	641,819	-	641,819
Escrow deposits	-	-	-	21,271	21,271
Taxes, fees, etc., paid to tax collector	-	21,589,154	-	-	21,589,154
Interest	-	37,814	3,726	-	41,540
Total additions	<u>163,891</u>	<u>21,648,968</u>	<u>657,935</u>	<u>21,271</u>	<u>22,492,065</u>
Total	<u>163,891</u>	<u>21,762,811</u>	<u>796,764</u>	<u>21,993</u>	<u>22,745,459</u>
Reductions:					
Taxes, fees, etc., distributed to taxing bodies and others	-	15,566,361	-	-	15,566,361
Deposits sent to -					
State agencies	-	4,257	23,113	-	27,370
Sheriff's General Fund	16,676	3,123,449	71,671	-	3,311,796
Clerk of Court	18,897	-	18,396	-	37,293
Police Jury	-	4,611,628	215,743	-	4,839,071
District Attorney	-	-	133,549	-	133,549
Judicial support fund	-	-	28,100	-	28,100
Crime lab	-	-	33,688	-	33,688
Indigent defender board	-	-	189,842	-	189,842
Litigants, attorneys etc.	66,408	-	-	-	66,408
Escrow withdrawal	-	-	-	21,271	21,271
Total reductions	<u>163,891</u>	<u>21,148,794</u>	<u>611,669</u>	<u>21,540</u>	<u>21,946,814</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 614,017</u>	<u>\$ 185,104</u>	<u>\$ 553</u>	<u>\$ 804,674</u>

COMPLIANCE
AND
INTERNAL CONTROL

KÖLDER, CHAMPAGNE, SLAYEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

1. North Tower Office
2. South Tower Office
3. Baton Rouge Office
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5. New Orleans Office
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SECURITY OF FINANCIAL
STATEMENTS

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

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

We have audited the financial statements of the Cameron Parish Sheriff (the Sheriff), a component unit of the Cameron Parish Police Jury, as of and for the year ended June 30, 2003, and have issued our report thereon dated September 11, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 03-1(D).

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

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

Kalder, Champagne, Simon & Company, LLC
Certified Public Accountants

Orleans, Louisiana
September 12, 2000

CAMERON PARISH SHERIFF

Cameron, Louisiana

Summary Schedule of Current and Prior Year Audit Findings

and Corrective Action Plans

Year ended June 30, 2000

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (2000) --						
Internal Control						
00-15C	2000	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A
PRIOR YEAR (2000) --						
99-10C	2000	Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions. No response is considered necessary.	Lisa Stewart, Accountant	N/A