

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

Cameron, Louisiana

Financial Report

Year Ended June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 1/5/11

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Theos Duhon  
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 (the Sheriff), as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 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. Those 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 the 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 Sheriff as of June 30, 2010, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 14, 2010 on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedule of funding progress on pages 31 and 32 be presented to supplement the basic financial statements. Such information, although, not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The 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 an opinion on the financial statements that collectively comprise the Sheriff's financial statements as a whole. The other supplementary information on pages 36 and 37 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
December 14, 2010

**BASIC FINANCIAL STATEMENTS**

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

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Statement of Net Assets  
June 30, 2010

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 200
Interest-bearing deposits	11,169,410
Due from other governmental units	67,091
Prepaid items	<u>52,161</u>
Total current assets	11,288,862
Noncurrent assets:	
Capital assets, net	<u>829,080</u>
<b>TOTAL ASSETS</b>	<u><b>12,117,942</b></u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts and other payables	17,000
Deferred revenues	<u>1,426,568</u>
Total current liabilities	<u>1,443,568</u>
Noncurrent liabilities:	
Due within one year	960,838
Due in more than one year	<u>640,798</u>
Total noncurrent liabilities	<u>1,601,636</u>
<b>TOTAL LIABILITIES</b>	<u><b>3,045,204</b></u>
<b>NET ASSETS</b>	
Invested in capital assets	829,080
Unrestricted	<u>8,243,658</u>
<b>TOTAL NET ASSETS</b>	<u><b>\$9,072,738</b></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**  
**General Fund**  
**June 30, 2010**

**ASSETS**

Cash	\$ 200
Interest-bearing deposits	11,169,410
Due from other governmental agencies	67,091
Prepaid items	<u>52,161</u>
<b>Total assets</b>	<b><u>\$ 11,288,862</u></b>

**LIABILITIES AND FUND BALANCE**

<b>Liabilities:</b>	
Accounts payable	\$ 17,000
Deferred revenue	<u>1,426,568</u>
<b>Total liabilities</b>	<b><u>1,443,568</u></b>
<b>Fund balance:</b>	
Reserved for prepaid items	52,161
Unreserved, undesignated	<u>9,793,133</u>
<b>Total fund balance</b>	<b><u>9,845,294</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 11,288,862</u></b>

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

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Assets  
June 30, 2010

Total fund balance for governmental fund at June 30, 2010		\$9,845,294
Cost of capital assets at June 30, 2010	\$ 1,765,125	
Less: Accumulated depreciation	<u>(936,045)</u>	
Capital assets, net		829,080
Long-term liabilities at June 30, 2010		
Notes payable	(960,838)	
Net OPEB obligation payable	<u>(640,798)</u>	<u>(1,601,636)</u>
Net assets at June 30, 2010		<u>\$9,072,738</u>

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

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund - General Fund  
Year Ended June 30, 2010

Revenues:	
Ad valorem taxes	\$5,131,551
Intergovernmental revenues -	
Federal grants	26,054
State grants - state revenue sharing (net)	79,559
State supplemental pay	322,359
Other	156,421
Fees, charges, and commissions for services -	
Commissions on licenses, taxes, etc.	44,446
Fines and forfeitures	28,185
Civil and criminal fees	35,222
Court costs and attendance	23,151
Feeding, keeping, and transporting prisoners	126,169
Other	51,900
Interest income	<u>30,138</u>
Total revenues	<u>6,055,155</u>
Expenditures:	
Current -	
Public safety:	
Personal services and related benefits	4,211,931
Operating services	188,029
Operations and maintenance	898,258
Capital outlay	<u>233,219</u>
Total expenditures	<u>5,531,437</u>
Excess of revenues over expenditures	523,718
Other financing sources:	
Proceeds from sale of assets	<u>9,968</u>
Net change in fund balance	533,686
Fund balance, beginning	<u>9,311,608</u>
Fund balance, ending	<u>\$9,845,294</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, 2010**

Total net change in fund balance for the year ended June 30, 2010 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 533,686
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	233,219
Less: Loss on disposal of assets	(30,258)
Less: Depreciation expense for year ended June 30, 2010	(268,039)
Less: Proceeds from the sale of assets	(9,968)
Less: Increase in OPEB obligation at June 30, 2010	<u>(640,798)</u>
Total changes in net assets for the year ended June 30, 2010 per Statement of Activities	<u>\$ (182,158)</u>

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

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**Statement of Fiduciary Net Assets and Liabilities**  
**Fiduciary Funds - Agency Funds**  
June 30, 2010

**ASSETS**

<b>Assets:</b>	
Cash	\$ 3,085
Interest-bearing deposits	<u>4,693,084</u>
<b>Total assets</b>	<b><u>\$4,696,169</u></b>

**LIABILITIES**

<b>Liabilities:</b>	
Due to other taxing bodies	\$4,693,679
Due to inmates	<u>2,490</u>
<b>Total liabilities</b>	<b><u>\$4,696,169</u></b>

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 ad valorem 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, Audits of State and Local Governmental Units.

(1) Summary of Significant Accounting Policies

A. Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of the local government, over which the Sheriff exercises no oversight responsibility, such as the parish council, parish school board, other independently elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

**B. 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.

**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."

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 requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements (FFS)**

The Sheriff uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Sheriff functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Sheriff are classified into two categories: governmental and fiduciary. The emphasis 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 10 percent of the corresponding total for all governmental funds. The governmental fund of the Sheriff is considered to be a major fund. The funds of the Sheriff are described below:

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

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.

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

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

1 of the subsequent year. The taxes are generally collected in December, January, and February of the fiscal year.

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

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

**Expenditures**

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

**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. Proceeds from the issuance of debt in the Sheriff's name are accounted for as other financing sources.

**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 fund and submits it to the Sheriff for the fiscal year no later than fifteen 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.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

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.

For the year ended June 30, 2010, expenditures exceeded appropriations in the General Fund.

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 (2) for other GASB No. 3 disclosures.

F. Investments

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 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.

G. 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 integration in the funds.

H. 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, 2010.

I. Capital Assets

Capital assets, which include buildings, furniture, fixtures, equipment, and vehicles, are reported in the governmental activities columns 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 \$1,000 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.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Vehicles	5
Office furniture	5-10
Equipment	5-10

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.

J. 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 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, 2010, the Sheriff has no accumulated and vested benefits relating to vacation and sick leave which requires accrual or disclosure to conform with generally accepted accounting principles.

K. 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.

L. 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, 2010, fund balance – reserved for prepaid expenditures totaled \$52,161.

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

Notes to Financial Statements (Continued)

M. 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 those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2010, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$15,865,779, as follows:

	<u>Government-wide Statement of Net Assets</u>	<u>Fiduciary Funds Statement of Net Assets</u>	<u>Total</u>
Noninterest-bearing deposits	\$ 200	\$ 3,085	\$ 3,285
Interest-bearing deposits	<u>11,169,410</u>	<u>4,693,084</u>	<u>15,862,494</u>
<b>Total</b>	<b><u>\$11,169,610</u></b>	<b><u>\$4,696,169</u></b>	<b><u>\$ 15,865,779</u></b>

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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, 2010, are secured as follows:

Bank balances	<u>\$ 15,370,221</u>
Federal deposit insurance	9,410,011
Pledged securities (category 3)	<u>5,960,210</u>
<b>Total</b>	<b><u>\$ 15,370,221</u></b>

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

Notes to Financial Statements (Continued)

As of June 30, 2010, the Sheriff's total bank balances were fully insured and collateralized with securities held in the name of the Sheriff by the pledging financial institution's agent and, therefore, not exposed to custodial credit risk.

See Note (1) E for other GASB No. 3 disclosures.

(3) Ad Valorem Taxes

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

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2010, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 22.06 mills on property with net assessed valuations totaling \$237,354,901.

Total law enforcement taxes levied during 2010 were \$5,236,049. There were no taxes receivable at June 30, 2010.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2010, consist of the following:

State and local grants	\$ 46,747
Maintenance of prisoners	<u>20,344</u>
	<u>\$ 67,091</u>

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(5) Capital Assets

*Capital asset activity for the year ended June 30, 2010 was as follows:*

<u>Governmental activities:</u>	<u>Balance 7/1/2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2010</u>
Vehicles, furniture, and equipment	\$1,797,204	\$ 233,219	\$(265,298)	\$1,765,125
Less: accumulated depreciation	<u>(893,078)</u>	<u>(268,039)</u>	<u>225,072</u>	<u>(936,045)</u>
Net capital assets	<u>\$ 904,126</u>	<u>\$ (34,820)</u>	<u>\$ (40,226)</u>	<u>\$ 829,080</u>

Depreciation expense in the amount of \$265,298 was charged to public safety.

(6) Pension Plan

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

Plan Description - The Cameron Parish Sheriff contributes to the retirement system, a cost-sharing, multiple-employer defined benefit plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability, and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana.

The retirement system issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136, or by calling (337) 362-3191.

Funding Policy - Plan members are required to contribute 10.00% of their annual covered salary and the Cameron Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.00% of annual covered payroll. The contribution requirements of plan members and the Cameron Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Cameron Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2010, 2009, and 2008, were \$347,595, \$328,028, and \$277,760, respectively.

(7) Deferred Compensation Plan

The Sheriff offers its employees participation in the Louisiana Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with the Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all Sheriff employees, permits the employees

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

Notes to Financial Statements (Continued)

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

(8) Changes in Agency Fund Balances

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

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Trust Fund	Total
Balances, July 1, 2009	\$ 595	\$ 4,146,617	\$ 110,854	\$ 2,834	\$ 4,260,900
Additions	66,843	40,846,286	596,973	43,348	41,553,450
Reductions	<u>(66,843)</u>	<u>(40,442,334)</u>	<u>(565,312)</u>	<u>(43,692)</u>	<u>(41,118,181)</u>
Balances, June 30, 2010	<u>\$ 595</u>	<u>\$ 4,550,569</u>	<u>\$ 142,515</u>	<u>\$ 2,490</u>	<u>\$ 4,696,169</u>

(9) Taxes Paid Under Protest

The unsettled balances due to taxing bodies and others in the tax collector fund at June 30, 2010, includes \$4,468,224 of taxes paid under protest plus interest earned to date on the investment of these funds. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

(10) Litigation and Claims

At June 30, 2010, 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.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(11) Post-Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2010, the Sheriff recognizes the cost of postemployment healthcare in the year when employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Sheriff's future cash flows. Because the Sheriff is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2010 liability.

**Plan Description:** The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the Sheriff. The plan is an agent multiple-employer defined benefit health care plan administered by the Louisiana Sheriff's Association Office of Group Benefits. The plan does not issue a publicly available financial report.

The monthly premiums of these benefits for retirees and similar benefits for active employees are paid by the Sheriff. The Sheriff recognizes the cost of providing these benefits (the Sheriff's portion of premiums) as an expenditure when the monthly premiums are due. The benefits are financed on a pay-as-you-go basis.

**Annual OPEB Cost:** The Sheriff's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The Sheriff utilizes the level-dollar amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the Sheriff's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the district's net OPEB obligation:

Annual required contribution	\$ 741,779
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	741,779
Assumed Contributions made	<u>(100,981)</u>
Increase in net OPEB obligation	640,798
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	<u>\$ 640,798</u>

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

Notes to Financial Statements (Continued)

The Sheriff's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2010	\$ 741,779	13.6%	\$ 640,798

Fiscal year 2010 was the year of implementation of GASB Statement No. 45 and the Sheriff has elected to implement prospectively. Therefore, prior year comparative data is not available. In future years, three-year trend information will be presented.

**Funded Status and Funding Progress:** The funded status of the plan as of June 30, 2010, was as follows:

Actuarial accrued liability (AAL)	\$ 6,735,170
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 6,735,170</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 3,110,911
UAAL as a percentage of covered payroll	216.5%

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the Sheriff's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress presented as required supplementary information following the notes to the financial statements, will present multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because 2010 was the year of implementation of GASB Statement No. 45 and the Sheriff elected to apply the statement prospectively, only one year is presented in the schedule at this time. In future years, required trend data will be presented.

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**Notes to Financial Statements (Continued)**

**Actuarial Methods and Assumptions:** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2009 actuarial valuation the unit credit actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 4.0% per annum, compounded annually.
2. Retirement Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
46-49	16.0%	16.0%
50-54	7.0%	7.0%
55-64	16.0%	16.0%
65	26.0%	26.0%

3. 100% of employees who elect coverage while in active employment and who are eligible for retiree benefits are assumed to elect continued medical coverage in retirement.
4. 50% of members electing coverage are assumed to also elect coverage for a spouse.

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

Notes to Financial Statements (Continued)

5. Medical Inflation

Year	Trend
2010	7.3%
2011	6.6%
2012-2015	6.1%
2016-2019	6.0%
2020-2025	5.9%
2026-2031	5.8%
2032-2033	5.7%
2034	5.6%
2035-2036	5.5%
2037-2038	5.4%
2039-2041	5.3%
2042-2046	5.2%
2047-2053	5.1%
2054-2062	5.0%
2063-2075	4.9%
2076	4.8%
2077-2078	4.6%
2079-2084	4.5%
2085+	4.4%

(12) Risk Management

The Sheriff is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle 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.

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

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

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(14) Changes in Long-Term Debt

The following is a summary of long-term debt for the year ended June 30, 2010:

	<u>Balance 7/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2010</u>	<u>Due Within One Year</u>
General Obligation					
FEMA note payable	\$ 960,838	\$ -	\$ -	\$ 960,838	\$ 960,838
Net OPEB obligation	-	640,798	-	640,798	-
	<u>\$ 960,838</u>	<u>\$ 640,798</u>	<u>\$ -</u>	<u>\$ 1,601,636</u>	<u>\$ 960,838</u>

Long-term debt at June 30, 2010, is comprised of the following:

\$960,838 Department of Homeland Security Special Community Disaster Loan, principal and interest due on 2/2/2011, at interest rate of 2.76%.

Long-term debt is due as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal payments</u>	<u>Interest payments</u>
2011	<u>\$ 960,838</u>	<u>\$ 121,852</u>

(15) New Accounting Pronouncements

In March 2009, the Governmental Accounting Standards Board (GASB) approved Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions (Statement)". The statement will require fund balances for each of the Sheriff's governmental funds to be displayed in various classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. The provisions of GASBS No. 54 must be implemented by the Sheriff for the fiscal year ending June 30, 2011. Implementation will require the Sheriff to restate existing fund balances for the governmental funds.

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Notes to Financial Statements (Continued)

(16) Deferred Revenue

Sabine Pass' LNG is a liquefied natural gas receiving facility located within the Cameron Parish boundaries. Sabine Pass' LNG qualified for the State of Louisiana's industrial ad valorem tax abatement program for a ten year period beginning in the year Sabine Pass' LNG's operations commenced. As a result of this abatement, in February 2007, Cameron Parish Sheriff entered into a Cooperative Endeavor and Payment in Lieu of Tax Agreement with Sabine Pass' LNG wherein Sabine Pass' LNG agreed to make advanced payments of its ad valorem tax liability which will begin in the eleventh year after operations commence. In return, Cameron Parish Sheriff agreed to provide Sabine Pass' LNG with a dollar for dollar credit against those future taxes. As a result of these advanced payments, the Cameron Parish Sheriff annually records deferred revenue. These payments will continue to accrue until the ad valorem tax is assessed against Sabine Pass' LNG and the credits are applied at which time the revenue will be recognized by Cameron Parish Sheriff. The balance of deferred revenue at June 30, 2010 is \$1,426,568.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**General Fund**  
**Budgetary Comparison Schedule**  
**Year Ended June 30, 2010**

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Ad valorem taxes	\$ 5,250,000	\$ 5,400,000	\$ 5,131,551	\$ (268,449)
Intergovernmental revenues -				
Federal grants	80,000	86,744	26,054	(60,690)
State grants - state revenue sharing (net)	66,000	65,402	79,559	14,157
State supplemental pay	247,000	313,850	322,359	8,509
Other	118,000	130,500	156,421	25,921
Fees, charges, and commissions for services -				
Commissions on licenses, taxes, etc.	36,000	40,000	44,446	4,446
Fines and forfeitures	26,000	24,500	28,185	3,685
Civil and criminal fees	30,000	20,000	35,222	15,222
Court costs and attendance	6,500	24,500	23,151	(1,349)
Feeding, keeping, and transporting prisoners	87,500	121,750	126,169	4,419
Other	44,500	37,300	51,900	14,600
Interest income	60,000	25,000	30,138	5,138
Total revenues	<u>6,051,500</u>	<u>6,289,546</u>	<u>6,055,155</u>	<u>(234,391)</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Personal services and related benefits	4,159,000	3,968,974	4,211,931	(242,957)
Operating services	405,000	377,600	188,029	189,571
Operations and maintenance	771,470	883,875	898,258	(14,383)
Capital outlay	181,500	220,000	233,219	(13,219)
Total expenditures	<u>5,516,970</u>	<u>5,450,449</u>	<u>5,531,437</u>	<u>(80,988)</u>
Excess of revenues over expenditures	534,530	839,097	523,718	(315,379)
<b>Other financing sources:</b>				
Proceeds from sale of assets	-	9,968	9,968	-
Net change in fund balance	534,530	849,065	533,686	(315,379)
Fund balance, beginning	<u>9,311,608</u>	<u>9,311,608</u>	<u>9,311,608</u>	<u>-</u>
Fund balance, ending	<u>\$9,846,138</u>	<u>\$ 10,160,673</u>	<u>\$9,845,294</u>	<u>\$ (315,379)</u>

**CAMERON PARISH SHERIFF**  
**Cameron, Louisiana**

**Schedule of Funding Progress**  
**For the Year Ended June 30, 2010**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
June 30, 2008	N/A	N/A	N/A	N/A	N/A	N/A
June 30, 2009	N/A	N/A	N/A	N/A	N/A	N/A
June 30, 2010	-	6,735,170	6,735,170	0.0%	3,110,911	216.5%

**OTHER SUPPLEMENTARY  
INFORMATION**

**OTHER FINANCIAL INFORMATION**

## **AGENCY FUNDS**

### **Sheriff's Fund**

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

### **Tax Collector Fund**

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

### **Bond Fund**

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

### **Inmate Fund**

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

**CAMERON PARISH SHERIFF**  
**Cameron, Louisiana**  
**Agency Funds**

**Combining Balance Sheet**  
**June 30, 2010**

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Inmate Fund</u>	<u>Totals</u>
<b>ASSETS</b>					
Cash	\$ 595	\$ -	\$ -	\$ 2,490	\$ 3,085
Interest-bearing deposits	<u>-</u>	<u>4,550,569</u>	<u>142,515</u>	<u>-</u>	<u>4,693,084</u>
<b>Total Assets</b>	<b><u>\$ 595</u></b>	<b><u>\$ 4,550,569</u></b>	<b><u>\$142,515</u></b>	<b><u>\$ 2,490</u></b>	<b><u>\$4,696,169</u></b>
<b>LIABILITIES</b>					
Due to taxing bodies and others	\$ 595	\$ 4,550,569	\$ 142,515	\$ -	\$ 4,693,679
Due to inmates and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,490</u>	<u>2,490</u>
<b>Total Liabilities</b>	<b><u>\$ 595</u></b>	<b><u>\$ 4,550,569</u></b>	<b><u>\$142,515</u></b>	<b><u>\$ 2,490</u></b>	<b><u>\$4,696,169</u></b>

**CAMERON PARISH SHERIFF**  
**Cameron, Louisiana**  
**Agency Funds**

**Combining Statement of Changes in Assets and Liabilities**  
**Year Ended June 30, 2010**

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Inmate Fund	Totals
Balances, beginning of year	\$ 595	\$ 4,146,617	\$ 110,854	\$ 2,834	\$ 4,260,900
<b>Additions:</b>					
<b>Deposits -</b>					
Sheriff's sales, suits, and seizures	38,352	-	-	-	38,352
Garnishments	28,491	-	-	-	28,491
Bonds	-	-	80,550	-	80,550
Fines, forfeitures and costs	-	-	516,413	-	516,413
Inmate deposits	-	-	-	43,348	43,348
Taxes, fees, etc., paid to tax collector	-	40,815,134	-	-	40,815,134
Interest	-	31,152	10	-	31,162
Total additions	<u>66,843</u>	<u>40,846,286</u>	<u>596,973</u>	<u>43,348</u>	<u>41,553,450</u>
<b>Total</b>	<u>67,438</u>	<u>44,992,903</u>	<u>707,827</u>	<u>46,182</u>	<u>45,814,350</u>
<b>Reductions:</b>					
Taxes, fees, etc., distributed to taxing bodies and others	30,364	26,777,388	-	-	26,807,752
<b>Deposits settled to -</b>					
State agencies	-	7,279	18,054	-	25,333
Sheriff's General Fund	32,302	5,606,069	98,940	-	5,737,311
Clerk of Court	4,177	-	21,659	-	25,836
Police Jury	-	8,051,598	198,255	-	8,249,853
District Attorney	-	-	79,363	-	79,363
Judicial expense fund	-	-	41,627	-	41,627
Crime lab	-	-	36,157	-	36,157
Indigent defender board	-	-	71,257	-	71,257
Inmate withdrawals	-	-	-	43,692	43,692
Total reductions	<u>66,843</u>	<u>40,442,334</u>	<u>565,312</u>	<u>43,692</u>	<u>41,118,181</u>
Balances, end of year	<u>\$ 595</u>	<u>\$ 4,550,569</u>	<u>\$ 142,515</u>	<u>\$ 2,490</u>	<u>\$ 4,696,169</u>

**INTERNAL CONTROL,  
COMPLIANCE  
AND  
OTHER MATTERS**

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

The Honorable Theos Duhon  
 Cameron Parish Sheriff  
 Cameron, Louisiana

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Cameron Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2010, which collectively comprise the Sheriff's basic financial statements and have issued our report thereon dated December 14, 2010. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies. We consider the deficiencies described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 10-1(IC) through 10-2(IC) to be significant deficiencies in internal control over financial reporting. We consider the significant deficiency described above as item 10-1(IC) to be a material weakness.

Compliance and Other Matters

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 grant agreements, 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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards which is described in the accompanying summary schedule of current and prior year audit findings and management's corrective action plan as items 10-3(C)

We noted certain matters that we reported to management of the Sheriff, in a separate letter dated December 14, 2010.

The Sheriff's responses to the findings identified in our audit are described in the accompanying schedule of current and prior year control deficiencies and management's corrective action plan. We did not audit the Sheriff's responses and, accordingly we express no opinion on them.

This report is intended solely for the information and use of the Sheriff, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
December 14, 2010

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2010**

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (6/30/10) --</b>					
<u>Internal Control:</u>					
10-1(IC)	unknown Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	No	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Lisa Stewart, Accountant	N/A
10-2(IC)	unknown The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.	No	The Sheriff has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the Sheriff to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Lisa Stewart, Accountant	N/A

(continued)

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (continued)**  
Year Ended June 30, 2010

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (6/30/10) --</b>				
<u>Compliance</u>				
10-3(C) 6/30/2010	The Sheriff did not comply with the provisions of LSA RS 38:2212.1 related to the purchase of various pieces of equipment.	No	Lisa Stewart, Accountant	6/30/2011
<b>Management Letter</b>				
10-4(ML) 6/30/2010	The Sheriff's Fund has not fully implemented and is not properly using its computerized accounting software. Management is unable to prepare bank reconciliation or produce accounting ledgers. It is recommended that Management take steps to ensure that the computerized accounting software is fully implemented and utilized.	No	Danny Lavergne, Chief Civil Deputy	6/30/2011

(continued)

CAMERON PARISH SHERIFF  
Cameron, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (continued)  
Year Ended June 30, 2010

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (6/30/09) --					
<u>Internal Control:</u>					
09-1(IC)	unknown	No			
	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.				
09-2(IC)	unknown	No			
	The Sheriff does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.				

(continued)

**CAMERON PARISH SHERIFF**  
Cameron, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (continued)**  
Year Ended June 30, 2010

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
<b>PRIOR YEAR (6/30/09) --</b>				
<u>Internal Control:</u>				
09-3(IC) 6/30/2009	During examination of the bank reconciliations, it was noted that the Civil Fund bank account was not reconciled through out the year. All bank accounts should be reconciled accurately, timely, and reviewed monthly.	Yes		
<u>Compliance</u>				
09-4(C) 6/30/2009	The Sheriff did not comply with the provisions of LSA RS 38:2212.1 related to the purchase of various pieces of equipment.	No		

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December 14, 2010

The Honorable Theos Duhon  
Cameron Parish Sheriff  
P.O. Box 1250  
Cameron, LA 70631

In planning and performing our audit of the financial statements of the Cameron Parish Sheriff for the year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit, we became aware of an immaterial matter that is an opportunity for strengthening *internal controls and operating efficiency, this matter is summarized in this letter. We previously reported on the Organization's internal control in our report dated December 14, 2010. This letter does not affect our report dated December 14, 2010, on the financial statements of Cameron Parish Sheriff.*

We will review the status of these comments during our next audit engagement. We have already discussed this comment and suggestion with Organization personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comment is summarized as follows:

### Computerized Accounting Software for the Sheriff's Fund

Amounts received and disbursed from the Sheriff's Fund are not being properly recorded in the computerized accounting software. As a result, management is unable to reconcile the cash account to the general ledger or produce an accurate accounting ledger. It is recommended that Management take steps to ensure that the computerized accounting software is fully implemented and utilized.

We wish to thank the Cameron Parish Sheriff and his office staff for their support and assistance during our audit. This report is intended solely for the use of the Cameron Parish Sheriff and management of the Cameron Parish Sheriff and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kolder, Champagne, Slaven & Company, LLC*  
Certified Public Accountants

Abbeville, Louisiana  
December 14, 2010