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INDEPENDENT AUDITOR'S REPORT

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1999

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Release Date JUL 19 2000

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

ANNUAL FINANCIAL STATEMENTS WITH AUDITOR'S REPORT
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

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INDEPENDENT AUDITORS' REPORT

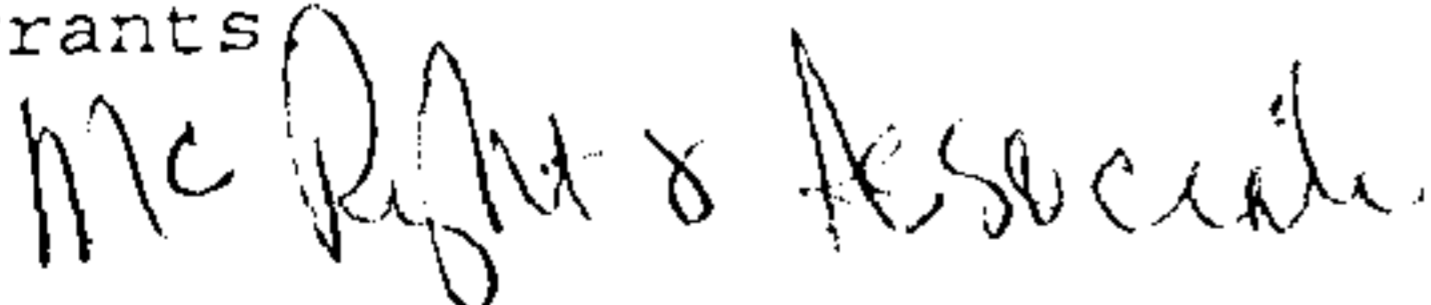
Honorable Robert E. Connor
Cameron Parish Assessor
Cameron, Louisiana

We have audited the general purpose financial statements of the Cameron Parish Assessor, a component unit of the Cameron Parish Police Jury, Cameron, Louisiana, as of and for the years ended December 31, 1999 and 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Assessor. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cameron Parish Assessor, Cameron, Louisiana, as of December 31, 1999, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 8, 2000 on our consideration of the Assessor's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants



Baton Rouge, Louisiana
June 8, 2000

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1999

A S S E T S

	<u>Governmental Fund Type</u>
	<u>General Fund</u>
Cash (Note 5)	\$139,555
Investments, at cost (Note 5)	200,000
Ad Valorem Tax Receivable	314,558
Other Receivable	
State Revenue Sharing Receivable	3,968
Equipment (Note 2)	-
	<hr/>
Total Assets	<u>\$658,081</u>

L I A B I L I T I E S A N D F U N D E Q U I T Y

Liabilities:	
Accounts Payable	\$ 1,254
	<hr/>
Total Liabilities	1,254
Fund Equity:	
Investment in General Fixed Assets	
Fund Balance:	
Unreserved - Undesignated	<u>656,827</u>
Total Fund Equity	<u>656,827</u>
Total Liabilities and Fund Equity	<u>\$658,081</u>

The accompanying notes are an integral part of this statement

Account Group	Total (Memorandum Only)	
General Fixed Assets	1999	1998
\$ -	\$ 139,555	\$ 61,895
-	200,000	300,000
-	314,558	309,522
	3,968	6,002
<u>59,410</u>	<u>59,410</u>	<u>55,815</u>
<u>59,410</u>	<u>\$ 717,491</u>	<u>\$ 733,234</u>
\$ -	\$ 1,254	\$ 858
-		
<u>-</u>	<u>1,254</u>	<u>858</u>
59,410	59,410	55,815
<u>59,410</u>	<u>656,827</u>	<u>676,561</u>
	<u>716,237</u>	<u>732,376</u>
<u>\$ 59,410</u>	<u>\$ 717,491</u>	<u>\$ 733,234</u>

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998

	<u>1999</u>	<u>1998</u>
<u>REVENUES</u>		
Taxes - Ad valorem	\$297,476	\$288,516
State Revenue Sharing	5,906	5,995
Informational Services	2,142	10,944
Interest	25,508	22,827
Appropriations - Capital	-0-	
	<hr/>	<hr/>
TOTAL REVENUES	331,032	328,282
<u>EXPENDITURES</u>		
General Government		
Current Operating		
Salaries		
Assessor	74,900	64,200
Deputies	123,400	118,200
Other	-0-	
Insurance Benefits	34,939	32,178
Retirement Benefits	25,057	10,857
Unemployment Benefits		
Bank Fees	171	170
Expense Allowance	7,490	6,420
Travel Expense	12,335	11,455
Auto Supplies	1,610	1,626
Office Supplies	10,362	6,446
Supplies-Uniforms		528
Professional Services	29,452	15,948
Other Insurance	3,923	1,468
Dues, Ads & Subscriptions	4,518	3,442
Equipment Expense	13,344	6,230
Postage	1,690	1,199
Telephone	3,780	3,552
Capital Outlay	3,595	749
	<hr/>	<hr/>
TOTAL EXPENDITURES	350,766	284,668
Excess of revenues over expenditures	(19,734)	43,614
Fund Balance at beginning of year	675,561	632,947
	<hr/>	<hr/>
Fund Balance at end of year	655,827	676,561
	<hr/> <hr/>	<hr/> <hr/>

The accompanying notes are an integral part of this statement

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVOR.)
<u>REVENUES</u>			
Taxes - Ad valorem	\$300,000	\$297,476	(2,524)
Interest	25,500	25,508	8
Informational Services	2,000	2,142	142
State Revenue Sharing	6,000	5,906	(94)
Appropriations - Capital	-0-	-0-	-0-
	<u>333,500</u>	<u>331,032</u>	<u>(2,468)</u>
<u>EXPENDITURES</u>			
Current Operating			
Salaries			
Assessor	74,900	74,900	-0-
Deputies	131,660	123,400	8,260
Other	-0-	-0-	-0-
Insurance Benefits	35,000	34,939	61
Retirement Benefits	17,105	25,057	(7,952)
Unemployment Benefits			
Bank Fees	200	171	29
Expense Allowance	7,490	7,490	-0-
Travel Expense	12,000	12,335	(335)
Auto Supplies	1,800	1,810	(10)
Office Supplies	8,750	10,362	(1,612)
Supplies-Uniforms			
Professional Services	27,500	29,452	(1,952)
Other Insurance	4,000	3,923	77
Dues, Ads & Subs.	4,500	4,518	(18)
Equipment Expense	12,500	13,344	(844)
Postage	1,300	1,690	(390)
Telephone	3,800	3,780	20
Capital Outlay	4,000	3,595	405
TOTAL EXPENDITURES	<u>346,505</u>	<u>350,766</u>	<u>(4,261)</u>
Excess of revenues over expenditures	(13,005)	(19,734)	(6,729)
Fund Balance at beginning	676,561	676,561	
Fund Balance at end of year	<u>663,556</u>	<u>656,827</u>	<u>(6,729)</u>

The accompanying notes are an integral part of this statement

**CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the assessors are elected by the voters of each parish, Orleans Parish excepted, and serve terms of four years. The assessors assess property, prepare tax rolls, and submit the rolls to the Louisiana Tax Commission as prescribed by law. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the assessor is officially and pecuniary responsible for the actions of the deputies.

The Assessor's office is located in the Cameron Parish Courthouse in Cameron, Louisiana. The Assessor employs 5 employees, including 4 deputies. In accordance with Louisiana law, the assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 1999 property assessments totaled \$12,235,531, with 10595 taxpayers.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Cameron Parish Assessor, a component unit of the Cameron Parish Police jury, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) was established to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities.

B. 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 financial accountable, and (c) other organizations for which 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 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. 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 ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations of 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 of one or more of the reasons stated above, the assessor was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting unit. The accompanying financial statements present information only on the funds maintained by the assessor and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

General Fund

The General Fund, as provide by Louisiana Revised Statue 13:781, is the principal fund of the assessor and is used to account for the operations of the assessor's office. Compensation received from the various taxing bodies is accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and interest revenues are treated as "susceptible to accrual".

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

E. BUDGET PRACTICES

The assessor prepares a budget at the beginning of each year based upon prior year expenditures and anticipated revenues for the budget year. The proposed budget is prepared on a modified accrual basis of accounting and is made available for public inspection no later than 15 days prior to the beginning of the budgeted year. The budget is advertised in the assessor's official journal (local paper). All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1908, the assessor carries forward into subsequent years any unexpired appropriations.

Formal budget integration (within the accounting system) is not employed as a management control device. During the fiscal year, actual revenues and expenditures are compared to budgeted revenues and expenditures by the assessor. If actual revenues are falling short of budgeted revenues by five per cent or more or if actual expenditures to date plus

CCAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

projected expenditures for the remainder of the year exceed the budgeted expenditures by five per cent or more, the original budget is amended by the assessor. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. The assessor has sole authority to amend the budget.

F. ENCUMBRANCES

The Cameron Parish Assessor does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are limited by R.S. 33:2955 and the assessor's investment policy. If the original maturities exceed 90 day they are classified as investments; however if the original maturities are 90 days or less, they are classified as cash equivalents.

H. PREPAID ITEMS

The Cameron Parish Assessor's policy is to expense all items in the period purchased. This policy does not materially misstate the financial statements.

I. FIXED ASSETS

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund when purchased. Fixed assets are valued at historical cost and no depreciation has been provided on the general fixed assets.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

J. COMPENSATED ABSENCES

Accumulated unpaid vacation is recorded as an expenditure in the period paid. The amount of accumulated vacation is undetermined at this time, therefore, no provision has been made in the financial statements.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditures in the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future time.

Designated Fund Balance

Designated fund balance represents tentative plans for future use of financial resources.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CHANGES IN GENERAL FIXED ASSETS

Changes in general fixed assets are summarized as follows:

	1999	1998
Balance - beginning	\$55,815	\$55,066
Additions	3,595	749
Deletions		
Balance - ending	59,410	55,815

3. CASH AND RELATED INVESTMENTS

At December 31, 1999, the assessor has cash and cash equivalents (book balances) totaling \$339,555 as follows:

Demand Deposits	\$139,555
Time Deposits	200,000
Total	339,555

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. 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. At December 31, 1999, the assessor has \$339,555 in deposits. These deposits are secured from risk by \$339,555 of federal deposit insurance and the remainder, if any, is secured by pledged securities held by the custodial bank in the name of the fiscal agent bank (CASB Category 3).

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Even though the pledged securities are considered uncollateralized (Category #3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the assessor that the fiscal agent has failed to pay deposited funds upon demand.

4. PENSION PLAN

Plan Description. Substantially all employees of the Cameron Parish Assessor's office are members of the Louisiana Assessors Retirement System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service or at or after age 50 with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166-1786, or by calling (318) 425-4446.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - PENSION PLANS (CONTINUED)

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the parish assessor is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the parish assessor are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions to the System for the years December 31, 1999, 1998, and 1997, were \$25,057, \$10,857, and \$10,075, respectively, equal to the required contribution for each year.

5. EXPENDITURES OF THE ASSESSOR NOT INCLUDED IN THE FINANCIAL STATEMENTS

The Cameron Parish Police Jury provided the office space and utilities for the Assessor's office for the year ended December 31, 1999. Expenditures for these items are not reflected in the accompanying financial statements.

6. AD VALOREM TAXES

Ad valorem taxes are levied by October 1 at a rate of 2.15 mills and are due upon receipt of the tax bill and are delinquent if not paid before January 1 of the following year. On January 1, a tax lien attaches on property to secure the payment of all taxes, penalties, and interest ultimately imposed.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

7. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The assessor provides continuing health care benefits for its retired employees. Substantially all of the assessor's employees become eligible for those benefits if they reach normal retirement age while working for the assessor. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid solely by the assessor. The assessor recognizes the cost of providing these benefits (assessor's portion of premiums) as an expenditure when paid during the year.

8. RISK MANAGEMENT

The assessor carries commercial insurance for all major categories of risk including workers' compensation, general liability, and automobile liability. There have been no significant reductions in insurance coverage for the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

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

We have audited the general purpose financial statements of the Cameron Parish Assessor, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 8, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Parish Assessor's general purpose 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 Cameron Parish Assessor's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the

internal control over financial reporting and its operation that we consider to be material weakness.

This report is intended for the information of the Assessor and Legislative Auditor's Office. However, this report is a matter of public record, and its distribution is not limited.

W R Ryan & Associates
June 8, 2000

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

Prior audits have included a finding for "inadequate segregation of duties" on which the Assessor has stated that the costs to establish proper segregation of duties would be more than the benefits obtained. Therefore, we believe that the finding does not warrant further action.

CAMERON PARISH ASSESSOR
CAMERON, LOUISIANA

CORRECTIVE ACTION PLAN FOR
CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

THERE WERE NO AUDIT FINDING OR MANAGEMENT LETTER COMMENTS FOR
THE CURRENT YEAR.