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CAMERON PARISH POLICE JURY
Cameron, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1998
With Supplemental Information Schedules

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1995
With Supplemental Information Schedules

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CAMERON PARISH POLICE JURY
Cameron, Louisiana
Contents, December 31, 1995

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Independent Auditor's Report

CAMERON PARISH POLICE JURY Cameron, Louisiana

I have audited the primary government financial statements of the Cameron Parish Police Jury, as of December 31, 1995, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Cameron Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity that includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Each legally separate entity are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Cameron Parish Police Jury, as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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CAMERON PARISH POLICE JURY

Cameron, Louisiana
Independent Auditor's Report,
December 31, 1995

However, the primary government financial statements, because they do not include the financial data of component units of the Cameron Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Cameron Parish Police Jury at December 31, 1995, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Cameron Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated June 3, 1996, on the Cameron Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts and grants; and my consideration of the police jury's internal control structure.



West Monroe, Louisiana
June 3, 1996

PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)

CHAMBERS FARMER POLICE FUND
 Census Locality
 ALL FUND TYPES AND ACCOUNT SHOWN

Confidential Report Form, December 31, 1997

---COMMERCIAL FUND TYPE---

| ASSETS AND OTHER DEBITS | GENERAL FUND | FEED PROJECT FUND | GENERAL FUND - OTHER PROJECTS | GENERAL FUND - OFFICE | GENERAL FUND - RESERVE | GENERAL FUND - OTHER DEBITS | TOTAL COMMERCIAL FUND TYPE |
|-------------------------|--------------|-------------------|-------------------------------|-----------------------|------------------------|-----------------------------|----------------------------|
| 100.00 | 8,267.14 | 170.43 | 206,992 | 124,624 | 30,875 | | 3,670,438 |
| 52,554 | 2,177,005 | 354,481 | | | | | 3,064,020 |
| 15,689 | 21,689 | | | | | | 36,378 |
| 107,269 | 2,090 | | | | | | 109,359 |
| | 1,073 | | | | | | 1,073 |
| | | | | 518,554,442 | | 507,436 | 519,008,878 |
| | | | | | | 1,903,004 | 1,903,004 |
| | | | | | | | 518,105,882 |

| | | | | | | | |
|-----------|------------|-----------|---------|---------|--|-----------|-----------|
| 1,147,566 | 54,079,388 | 2,081,815 | 555,566 | 577,155 | | 2,148,921 | 5,815,511 |
|-----------|------------|-----------|---------|---------|--|-----------|-----------|

| LIABILITIES AND FUND EQUITY | LIABILITIES | RESERVE | TOTAL COMMERCIAL FUND TYPE |
|-----------------------------|-------------|-----------|----------------------------|
| 100.00 | 62,473 | 4,378 | 66,851 |
| 30,000 | 187,786 | 87,014 | 304,700 |
| 31 | 15,089 | 92,648 | 30,168 |
| 1,000 | | | 1,000 |
| 482 | | 2,382 | 482 |
| | | 85,009 | 2,382 |
| | | | 30,015 |
| | | | 19,914 |
| | | | 24,574 |
| | | | 1,281,000 |
| 1,147,566 | 2,132,212 | 2,081,815 | 5,351,593 |
| | | 507,436 | 5,859,029 |
| | | | 1,903,004 |
| | | | 5,153,021 |

ASSETS AND OTHER DEBITS

- Cash and cash equivalents (item 1F)
- Investment securities (item 1G)
- Receivables (item 1H)
- Due from other funds (item 1I)
- Due from other agencies (item 1J)
- Inventory
- Land, buildings and equipment (item 4)
- Amount available for debt service
- Amount to be provided for retirement of general long-term obligations

TOTAL ASSETS AND OTHER DEBITS

- Liabilities
- Cash (item 1I)
- Accounts payable
- Due to other funds (item 1F)
- Due to other agencies (item 1J)
- Due to others (item 1I)
- Miscellaneous and interest payable
- Deferred compensation benefits (item 1H)
- Compensated absences payable
- Capital assets payable (item 7)
- Bonds payable (item 8)
- Total Liabilities

| | | | | | |
|--|--------------------|--------------------|------------------|-----------------|--------------------|
| Archival | 28,881 | 244,211 | | | 443,256 |
| Alumni | 28,113 | | | | 23,913 |
| Finance and administrative | 594,898 | | | | 384,898 |
| Other general government | 9,889 | 24,895 | 26,579 | | 371,874 |
| Public policy | 163,448 | 1,098,895 | | | 1,294,714 |
| Public works | 118,707 | 3,228,944 | | 94 | 1,343,873 |
| Health and welfare | 28,724 | 64,336 | | | 121,049 |
| Culture and recreation | 28,899 | 271,248 | | | 298,444 |
| Economic development and assistance | 45,687 | | | | 53,847 |
| Debt service | <u>1,380,328</u> | <u>5,185,092</u> | <u>12,043</u> | <u>94</u> | <u>8,598,890</u> |
| Total expenditures | | | <u>11,838</u> | | |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER EXPENDITURES | <u>373,431</u> | <u>(2,281,202)</u> | <u>30,114</u> | <u>1,280</u> | <u>(1,338,780)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of fixed assets | (1) | (1,206) | | | 13,328 |
| Bond proceeds | | 1,741,800 | | 588,796 | 900,178 |
| Operating transfers in | | | | | 1,241,008 |
| Operating transfers out | <u>(1,121,890)</u> | | | | <u>(1,241,008)</u> |
| Total other financing sources (uses) | <u>(1,121,890)</u> | <u>1,739,594</u> | <u>80,914</u> | <u>80,916</u> | <u>514,606</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OTHER EXPENDITURES AND OTHER USES | <u>(748,459)</u> | <u>(547,608)</u> | <u>70,171</u> | <u>1,260</u> | <u>(814,174)</u> |
| FUND BALANCES AT BEGINNING OF YEAR | <u>1,810,625</u> | <u>4,433,481</u> | <u>208,229</u> | <u>28,114</u> | <u>4,483,461</u> |
| FUND BALANCES AT END OF YEAR | <u>\$1,062,166</u> | <u>\$3,885,873</u> | <u>\$378,416</u> | <u>\$29,424</u> | <u>\$3,975,116</u> |

The accompanying notes are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL,
AND SPECIAL REVENUE FUNDS

Continued Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended December 31, 1993

| | --- GENERAL FUNDS --- | | | --- SPECIAL REVENUE FUNDS --- | | |
|--|-----------------------|------------------|--|-------------------------------|------------------|------------------------------------|
| | BUDGET | ACTUAL | Variance (Favorable Unfavorable) | BUDGET | ACTUAL | CHANGE FAVORABLE UNFAVORABLE |
| REVENUES | | | | | | |
| Taxes: | | | | | | |
| Ad valorem taxes | \$525,000 | \$704,640 | 179,640 | \$2,000,000 | \$2,225,232 | \$225,232 |
| Filter taxes, penalties, and licenses | 46,000 | 43,200 | (2,800) | 17,000 | 16,000 | (1,000) |
| Licenses and permits | 207,600 | 203,200 | (4,400) | | | |
| Intergovernmental revenues: | | | | | | |
| Federal grants | 45,500 | 53,443 | 7,943 | 4,677 | 5,894 | 1,217 |
| State funds: | | | | | | |
| State grants | | 5,493 | 5,493 | | | |
| State transportation funds | | | | 128,418 | 126,609 | (1,809) |
| State revenue sharing (net) | 6,200 | 7,794 | 1,594 | 33,226 | 33,253 | 27 |
| Revenue loans | 900,000 | 900,000 | 0 | | | |
| State repatriation funds | 880,470 | 807,120 | (73,350) | | | |
| Local funds | 12,000 | 12,000 | | | | |
| Fines and forfeitures | | | | 180,200 | 164,748 | (15,452) |
| Use of money and property | 45,000 | 34,420 | (10,580) | 34,740 | 33,824 | (916) |
| Other revenues | | 6,111 | 6,111 | 76,021 | 80,002 | 3,981 |
| Total revenues | 2,072,400 | 2,123,627 | 51,227 | 2,241,657 | 2,385,302 | 143,645 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Legislative | 119,000 | 108,237 | (10,763) | | | |
| Judicial | 232,700 | 208,889 | (23,811) | 202,999 | 224,151 | 21,152 |
| Electricity | 34,200 | 38,910 | 4,710 | | | |
| Finance and administrative | 511,100 | 384,898 | (126,202) | | | |
| Other general government | 10,000 | 5,809 | (4,191) | 170 | 291,056 | 290,886 |
| Public safety | 195,710 | 183,948 | (11,762) | 830,230 | 1,070,876 | 240,646 |
| Public works | 106,900 | 116,707 | 9,807 | 3,823,069 | 3,226,894 | (596,175) |
| Health and welfare | 47,400 | 58,734 | 11,334 | 67,879 | 64,316 | (3,563) |
| Culture and recreation | 20,000 | 24,805 | 4,805 | 200,020 | 211,249 | 11,229 |
| Economic development and assistance | 2,400 | 53,047 | 50,647 | | | |
| Other services | | | | | 57,941 | 57,941 |
| Total expenditures | 1,287,810 | 1,488,208 | 200,398 | 2,706,844 | 5,055,002 | 2,348,158 |
| EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES | 784,590 | 635,419 | (149,171) | 534,813 | 329,299 | (205,514) |

(Continued)

CAMBRIDGE PARKS POLICE FORCE
 Camrose, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual
 For the Year Ended December 31, 2005

| | --GENERAL FUNDS-- | | | --SPECIAL REVENUE FUNDS-- | | |
|---|--------------------|--------------------|--------------------------------------|---------------------------|--------------------|--------------------------------------|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE UNFAVORABLE | BUDGET | ACTUAL | VARIANCE FAVORABLE UNFAVORABLE |
| OTHER FINANCING SOURCES (used) | | | | | | |
| Sale of fixed assets | | \$121 | \$121 | \$150 | \$1,305 | \$11,056 |
| Operating transfers in | | | | 1,495,479 | 1,740,000 | 244,521 |
| Operating transfers out | <u>(1,759,000)</u> | <u>(1,734,000)</u> | <u>25,000</u> | | | |
| Total other financing sources (used) | <u>(1,759,000)</u> | <u>(1,733,879)</u> | <u>25,111</u> | <u>1,495,629</u> | <u>1,741,305</u> | <u>255,577</u> |
| EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | (1,821,479) | (567,445) | 254,034 | (1,717,764) | (621,546) | 1,096,217 |
| FUND BALANCES AT BEGINNING OF YEAR | 2,619,951 | 3,893,697 | 1,273,746 | 4,983,129 | 4,961,641 | (21,488) |
| FUND BALANCES AT END OF YEAR | 800,472 | \$1,116,252 | \$315,780 | \$2,465,365 | \$1,438,095 | \$1,022,713 |

(Continued)

The accompanying notes are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is the governing authority for Cameron Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by all various taxes, fees and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (treasement units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

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 (Codification Section 3100.120-140) establishes 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:

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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
 - 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.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

| Component Unit | Fiscal Year | Criteria Used |
|--|----------------|------------------|
| Cameron Parish Library | December 31 | 1 & 3 |
| Thirty-Eighth Judicial District Criminal Court | December 31 | 2 & 3 |
| Gravley Drainage District No. 3 | December 31 | 1 & 3 |
| Gravley Drainage District No. 4 | December 31 | 1 & 3 |
| Gravley Drainage District No. 5 | December 31 | 1 & 3 |
| Gravley Drainage District No. 7 | December 31 | 1 & 3 |
| Gravley Drainage District No. 8 | December 31 | 1 & 3 |
| Recreation District No. 3 | December 31 | 1 & 3 |
| Recreation District No. 6 | December 31 | 1 & 3 |
| Recreation District No. 7 | December 31 | 1 & 3 |
| Recreation District No. 8 | December 31 | 1 & 3 |
| Recreation District No. 9 | December 31 | 1 & 3 |
| Johnson Bayou Recreation District | December 31 | 1 & 3 |
| Hackberry Recreation District | December 31 | 1 & 3 |
| Monguito Abatement District No. 1 | December 31 | 1 & 3 |
| Waterworks District No. 1 | December 31 | 1 & 3 |
| Waterworks District No. 2 | December 31 | 1 & 3 |
| Waterworks District No. 7 | December 31 | 1 & 3 |

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

| Component Unit | Fiscal | Criteria |
|--|--------------|----------|
| | Year | Used |
| Waterworks District No. 9 | December 31 | 1 & 3 |
| Waterworks District No. 10 | December 31 | 1 & 3 |
| Waterworks District No. 11 | December 31 | 1 & 3 |
| Sewerage District No. 1 | December 31 | 1 & 3 |
| East Cameron Port, Harbor, and Terminal District | December 31 | 1 & 3 |
| Cameron Community Action Agency Incorporated | September 30 | 1 |
| Arbitrage District No. 1 | December 31 | 1 & 3 |
| Arbitrage District No. 2 | December 31 | 1 & 3 |
| Beachfront Development District No. 1 | December 31 | 1 & 3 |
| Beachfront Development District No. 2 | December 31 | 1 & 3 |
| Cameron Parish Tax Assessor | December 31 | 2 & 3 |
| Cameron Parish Clerk of Court | June 30 | 2 & 3 |
| Cameron Parish Sheriff | June 30 | 2 & 3 |

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraphs, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. Organizations for which the police jury maintains the accounting records include the Thirty-Eighth Judicial District Criminal Court, the Cameron Parish Library, and West Cameron Port, Harbor, and Terminal District.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Cameron Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Cameron Parish Police Jury reporting entity because they have separately elected

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

governing bodies, are legally separate, and are fiscally independent of the Cameron Parish Police Jury.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, when the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds, described as follows:

Governmental Funds:

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as all valuations taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, hospital operation, etc.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Capital Projects Funds

Capital projects funds are used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. The police jury's fiduciary funds include:

Wetlands Restoration Expendable Trust

The Wetlands Restoration Fund accounts for the proceeds of an irrevocable donation to the Cameron Parish Police Jury to be held in trust for the benefit and restoration of certain Cameron Parish wetlands. The expendable trust fund is accounted for in essentially the same manner as governmental funds. The purpose of the trust fund is to prevent further degradation of the ecological character of the Grand Chenier Plain Coastal System and to slow saltwater intrusion into fresh water. Under the conditions of the trust agreement, the police jury recommends marsh management projects, which are funded by trust fund monies.

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

Agency Fund

Agency Fund accounts for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The police jury's agency fund accounts for the deferred compensation plan.

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 3 per cent of the police jury's general fixed assets are valued at estimated cost, based on the actual historical cost of like items. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are inseparable and of value only to the police jury.

Long-term obligations such as general obligation bonds, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable, available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

B. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and the Wetlands Restoration Expendable Trust Fund are accounted for using a current financial resources

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1992 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the police jury is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, and federal and state grants are treated as susceptible to accrual.

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

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when paid.

Other Financing Sources (Use)

Transfers between funds which are not expected to be repaid, proceeds from the sale of fixed assets, and proceeds from the issuance of bonds are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

B. BUDGET PRACTICES

Preliminary budgets for the coming year are prepared by the treasurer beginning in October of each year. During November the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. Budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments are included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury uses reimbursement accounting. Outstanding purchase orders are considered to assure that current-year appropriations are not encroached.

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

Outstanding encumbrances are reappropriated in the ensuing year's budget.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1995, the police jury has cash and cash equivalents (net of cash overdraft of \$1,066) totaling \$2,626,573, as follows:

| | |
|------------------------|--------------------|
| Fund cash | \$200 |
| Cash with fiscal agent | 7,363 |
| Demand deposits | 1,420,510 |
| Time deposits | 1,205,500 |
| Total | <u>\$2,626,573</u> |

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. Cash and cash equivalents (bank balances) at December 31, 1995, are secured as follows:

| | |
|---------------------------------------|--------------------|
| Bank balances | <u>\$2,046,573</u> |
| Federal deposit insurance | \$582,049 |
| Pledged securities (uncollateralized) | 3,820,962 |
| Total | <u>\$4,063,011</u> |

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

Because the pledged securities are held by a collateral bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

G. INVENTORY

Inventory of the Parishwide Road and Bridge Maintenance Fund is valued at the lower of cost (first-in, first-out) or market. Inventories consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased. Inventory at year end is equally offset by a fund balance reserve.

H. DEFERRED COMPENSATION PLAN

The police jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by an independent plan administrator through an administrative service agreement. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or financial 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 police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant.

The deferred compensation plan is accounted for in the Agency Fund. The plan assets are presented at fair market value and captioned as "Investments" with a corresponding liability captioned "Deferred compensation benefits."

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

I. VACATION AND SICK LEAVE

Employees, including employees of the library and criminal court, may accumulate from 5 to 25 days of annual leave, depending on their length of service with the parish. Vacation leave can be accumulated without limitation. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay for the amount accumulated at July 1, 1990, in addition to unused vacation leave earned since that date not to exceed \$3,000. Upon retirement, the excess unpaid annual leave is used in the retirement benefit computation as earned service. Employees may accumulate 12 to 18 days of sick leave each year, depending on their length of service. Sick leave may be accumulated without limitation. Any unused accumulated sick leave is forfeited by the employee at the time of resignation or retirement.

At December 31, 1995, employees have accumulated and vested \$138,816 of employee leave benefits, computed in accordance with GASB Codification Section 280. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

The West Cameron Port, Harbor, and Terminal District has no employees; therefore, there are no policies for vacation and sick leave.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned *Memorandum Only (review)* 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. Interfund eliminations have not been made in the aggregation of this data.

CAMBRON PARISH POLICE JURY
Cambron, Louisiana
Notes to the Financial Statements (Continued)

4. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

| | <u>Authorized Millage</u> | <u>Levied Millage</u> | <u>Expiration Date</u> |
|-----------------------------------|-------------------------------|---------------------------|----------------------------|
| Parishwide taxes: | | | |
| Tariffs | 2.00 | 3.50 | Indefinite |
| Road maintenance and construction | 5.88 | 5.88 | 2003 |
| Garbage | 6.97 | 6.97 | 2004 |
| Courthouse maintenance | 2.34 | 2.34 | 2003 |
| Library maintenance | 2.00 | 2.00 | 1999 |
| Health unit maintenance | 1.17 | 1.17 | 2003 |
| Fire protection districts: | | | |
| No. 1 - maintenance | 8.02 | 8.02 | 2004 |
| No. 7: | | | |
| Maintenance | 4.00 | 3.89 | 1997 |
| Bonds | Variable | 1.15 | 1997 |
| No. 9: | | | |
| Maintenance | 2.28 | 2.27 | 2003 |
| Bonds | Variable | .25 | 2003 |
| No. 10: | | | |
| Maintenance: | 2.00 | 1.98 | 1997 |
| Bonds | Variable | 2.25 | 2003 |
| No. 15 - maintenance | 4.00 | 3.85 | 1998 |
| No. 16: | | | |
| Maintenance | 11.00 | 11.05 | 2000 |
| Bonds | Variable | 2.55 | 2011 |
| Hackberry: | | | |
| Maintenance | 4.04 | 4.04 | 2004 |
| Bonds | Variable | 6.50 | 2004 |

The difference between authorized and levied millages is the result of reassessments of the taxable property required by Article 7, Section 15 of the Louisiana Constitution of 1974.

The following are the principal employers for the parish and their 1999 assessed valuations (amounts expressed in thousands):

CAMBERN PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

| | 1995 Assessed Value | Percent of Total Assessed Value |
|---|---------------------------|--|
| Natural Gas Pipeline Company of America | 88,337 | 7.37% |
| ANK Pipeline Company | 8,087 | 6.90% |
| Trident NGP, Inc. | 5,815 | 5.03% |
| Transcontinental Gas Pipeline | 4,373 | 3.69% |
| Amoco | 4,641 | 3.99% |
| Texas Eastern Transmission Corp. | 3,637 | 3.14% |
| Tamco | 3,429 | 2.96% |
| Louisiana Resources | 2,854 | 2.51% |
| Mobil Oil | 2,347 | 2.03% |
| Higson Towing | 2,000 | 1.75% |
| Total | <u><u>\$45,170</u></u> | <u><u>38.96%</u></u> |

3. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

| | General Fund | Special Revenue Funds | Debt Service Funds | Total |
|--------------|-------------------------|-----------------------------|--------------------------|---------------------------|
| Taxes - | | | | |
| Ad valorem | \$347,407 | \$2,288,502 | \$284,401 | \$3,920,310 |
| Grants: | | | | |
| Federal | 15,724 | | | 15,724 |
| State | 184,825 | 21,502 | | 206,327 |
| Other | | 27,951 | | 27,951 |
| Total | <u><u>\$547,956</u></u> | <u><u>\$2,337,955</u></u> | <u><u>\$284,401</u></u> | <u><u>\$3,170,312</u></u> |

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1995:

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

| | Balance <u>January 1,</u> | Additions | Deletions | Balance <u>December 31</u> |
|---|------------------------------|------------------|--------------------|-------------------------------|
| Police Jury: | | | | |
| Land | 5522,685 | 553,000 | (531,000) | 5544,685 |
| Buildings | 5,082,504 | 148,400 | (193,394) | 5,037,510 |
| Furniture and equipment | 4,581,455 | 333,365 | (357,117) | 4,557,703 |
| Total Police Jury | <u>15,286,644</u> | <u>934,765</u> | <u>(1,081,509)</u> | <u>15,240,359</u> |
| Criminal Court - equipment and furniture | <u>87,382</u> | <u>1,414</u> | <u>(83)</u> | <u>88,653</u> |
| Library: | | | | |
| Buildings | 130,566 | | | 130,566 |
| Furniture and equipment | 123,296 | 3,435 | (24,100) | 132,651 |
| Books | 383,780 | 18,707 | (5) | 399,958 |
| Total Library | <u>637,642</u> | <u>22,152</u> | <u>(24,105)</u> | <u>635,689</u> |
| Total | <u>\$11,279,862</u> | <u>\$280,072</u> | <u>\$1,105,698</u> | <u>\$10,554,236</u> |

The West Cameron Port, Harbor, and Terminal District has no fixed assets.

5. PENSION PLAN

Substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing) defined benefit, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14679, Baton Rouge, Louisiana 70808-4679, or by calling (504) 928-1341.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the police jury is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan R, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the police jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The police jury's contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$13,504, \$142,133, and \$146,088, respectively, equal to the required contributions for each year.

6. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The police jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employer and the police jury. The police jury's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For 1995, the costs for 24 retirees' benefits totaled \$30,148.

7. LEASIS

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. Capital leases at December 31, 1995, are comprised of the following:

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Parishwide Garbage District Maintenance - Lease-purchase agreement for the purchase of six compactor containers, entered into on August 1, 1993, due in 36 monthly installments of \$1,433 through July 1996.

Library Maintenance - Lease-purchase agreement for the purchase of a microfilm reader printer, entered into on August 20, 1993, due in 36 monthly installments of \$214 through August 1996, with an interest rate of 6.99 per cent per annum.

Parishwide Garbage District Maintenance - Lease-purchase agreement for the purchase of three compactor containers, entered into on February 1, 1994, due on 36 monthly installments of \$305 through January 1997.

The following summarizes future minimum payments under contracts together with the present value of the net minimum payments as of December 31, 1995:

| | |
|---|-----------------|
| Fiscal year: | |
| 1996 | \$20,009 |
| 1997 | <u>795</u> |
| Total minimum lease payments | 20,794 |
| Less amount representing interest | <u>180</u> |
| Present value of net minimum lease payments | <u>\$19,614</u> |

The police jury has operating leases for garbage dump sites, shell dump sites, ball parks, recreation areas, and access roads. The minimum annual commitments under noncancelable operating leases are as follows:

| | |
|--------------|-----------------|
| Fiscal year: | |
| 1996 | \$15,608 |
| 1997 | 12,208 |
| 1998 | 12,803 |
| 1999 | 12,803 |
| 2000 | 12,803 |
| Thereafter | <u>74,853</u> |
| Total | <u>\$78,078</u> |

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

8. CHANGES IN GENERAL-LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1995:

| | <u>Long-term Bonds</u> | <u>Compensated Absences</u> | <u>Liases Payable</u> | <u>Total</u> |
|--|----------------------------|---------------------------------|---------------------------|--------------------|
| Long-term debt payable at January 1 | \$875,000 | \$143,036 | \$44,457 | \$1,062,493 |
| Additions | 500,000 | 99,000 | | 599,000 |
| Deductions | (114,000) | (104,309) | (27,757) | (246,066) |
| Long-term debt payable at December 31 | <u>\$1,261,000</u> | <u>\$237,726</u> | <u>\$16,700</u> | <u>\$1,515,426</u> |

General obligation bonds are comprised of the following individual issues:

| | |
|---|----------|
| Fire District No. 7 of Cameron Parish - \$300,000. Issue of January 1, 1977, due in annual installments of \$46,000 to \$8,000 through January 1, 1997; interest at 5.50 to 5.75 per cent. Debt retirements are made from Fire District No. 7 Debt Service Fund. | \$16,000 |
| Fire District No. 9 of Cameron Parish - \$1,950,000. Issue of April 1, 1983, due in annual installments of \$5,000 to \$290,000 through April 1, 2003; interest at 8.25 to 9.50 per cent. Debt retirements are made from Fire District No. 9 Debt Service Fund. | 40,000 |
| Fire District No. 10 of Cameron Parish - \$1,200,000. Issue of February 1, 1978, due in annual installments of \$44,000 to \$88,000 through February 1, 2000; interest at 5.50 to 6.00 per cent. Debt retirements are made from Fire District No. 10 Debt Service Fund. | 383,000 |
| Fire District No. 16 of Cameron Parish - \$105,000. Issue of November 1, 1990, due in annual installments of \$5,000 to \$10,000 through November 1, 2004; interest at 5.50 to 12.00 per cent. Debt retirements are made from Fire District No. 16 Debt Service Fund. | 130,000 |

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

Hickberry Fire District of Cameron Parish - \$500,000.
 Issue of April 1, 1995, due in annual installments of
 \$25,000 to \$70,000 through April 1, 2005; interest at 4.75
 to 5.50 per cent. Debt retirement are made from
 Hickberry Fire District Debt Service Fund.

Total long-term bonds at December 31, 1995.

| |
|--------------------|
| <u>\$500,000</u> |
| <u>\$1,500,000</u> |

The annual requirements to amortize all bonds outstanding at December 31, 1995, including interest payments of \$414,168, are as follows:

| | |
|--------------|--------------------|
| Year ending: | |
| 1996 | \$188,500 |
| 1997 | 179,817 |
| 1998 | 179,306 |
| 1999 | 176,279 |
| 2000 | 171,777 |
| 2001-2011 | <u>728,458</u> |
| Total | <u>\$1,633,137</u> |

As shown on Statement A, \$379,436 is available in debt service funds to service the general obligation bonds.

General obligation bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 28:262, the police jury is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1995, the statutory limit is \$11,581,883.

9. CHANGE IN AGENCY FUND

A summary of changes in the agency fund balance of the deferred compensation plan follows:

| | |
|---------------------------|-----------------|
| Balance January 1, 1995 | NONE |
| Additions | \$31,117 |
| Reductions | <u>(30)</u> |
| Balance December 31, 1995 | <u>\$31,825</u> |

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

10. DUE FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 1995, are as follows:

| | Due From Other Funds | Due To Other Funds |
|--|----------------------------|--------------------------|
| | <u> </u> | <u> </u> |
| General Fund | \$15,689 | \$21 |
| Special Revenue Funds: | | |
| Parishwide Road and Bridge Maintenance | | 5,815 |
| Courthouse and Jail Maintenance | | 930 |
| Health Unit Maintenance | | 135 |
| Fire Protection District No. 1 Maintenance | 3 | 157 |
| Fire Protection District No. 7 Maintenance | 3 | 189 |
| Fire Protection District No. 9 Maintenance | 3 | 741 |
| Fire Protection District No. 10 Maintenance | 3 | 1,509 |
| Fire Protection District No. 15 Maintenance | 3 | 49 |
| Fire Protection District No. 55 Maintenance | 12,187 | 313 |
| Hackberry Fire Protection District Maintenance | 12,857 | 195 |
| Parishwide Garbage District Maintenance | | 2,080 |
| Colonial Court | | 519 |
| Library Maintenance | | 337 |
| Communications District | | 104 |
| Capital Projects Funds: | | |
| Fire Protection District No. 16 | | 10,214 |
| Hackberry Fire Protection District | | <u>12,834</u> |
| Total | <u>\$38,758</u> | <u>\$38,758</u> |

11. DUE FROM OTHER AGENCIES

The following amounts are due from other agencies at December 31, 1995:

| | |
|--|---------|
| General Funds: | |
| Ambulance District | \$5,171 |
| East Cameron Port, Harbor, and Terminal District | 1,709 |
| Fire Protection District No. 14 | 1,085 |
| Gravity Drainage District No. 5 | 1,709 |

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

| | |
|--|------------------|
| Gravity Drainage District No. 7 | \$715 |
| Municipal Atachment District No. 1 | 2,906 |
| Recreation Districts: | |
| No. 6 | 28,542 |
| No. 7 | 6,542 |
| No. 9 | 7,664 |
| Johnson Bayou | 15,070 |
| Blackberry | 3,504 |
| Blackberry Multi-Purpose | 3,264 |
| Waterworks Districts: | |
| No. 1 | 3,386 |
| No. 2 | 3,034 |
| No. 7 | 5,548 |
| No. 9 | 3,198 |
| No. 10 | 6,206 |
| No. 11 | 1,684 |
| Cameron Council on Aging | <u>4,319</u> |
| Total General Fund | <u>307,266</u> |
| Fire Protection District No. 7 Maintenance | |
| Recreation District No. 7 | <u>2,850</u> |
| Total due from other agencies | <u>\$310,216</u> |

At December 31, 1995, the police jury's General Fund owed \$5 to Fire Protection District No. 14 and \$997 to Recreation District No. 5 for overpayment of insurance, and \$482 to retirees for overpayment of their portion of continuing health and life insurance benefits.

12. RESERVED AND DESIGNATED FUND BALANCES

The debt service funds have reserved \$379,436 of fund balances for debt service. In accordance with a resolution dated December 7, 1993, the police jury has designated a portion of the fund balance of the General Fund to provide self-insurance for worker's compensation. The initial designation was \$300,000 from the General Fund with the remainder to be made up from contributions by other parish agencies over a three year period. At December 31, 1995, the designated fund balance for the worker's compensation self-insurance was \$326,050.

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

In accordance with a resolution dated October 4, 1994, the police jury designated a portion of the fund balance of the General Fund as a property insurance trust. The initial designation is to be made up of contributions from the General Fund and other parish agencies to provide funds for the deductible on the property insurance policy in the case of windstorm damage. At December 31, 1995, the designated fund balance for the property insurance trust was \$16,732. Total designated fund balance for the General Fund at December 31, 1994 is \$342,782.

On July 5, 1994, the police jury designated a portion of the fund balance of the Road and Bridge Fund to provide for future road projects. The initial designation was \$250,000. A portion of the designated balance was used for a road project in 1995. At December 31, 1995, the designated fund balance for the Road and Bridge Trust was \$14,843.

13. LITIGATION

At December 31, 1995, the police jury is involved in one lawsuit. In the opinion of the district attorney, resolution of this suit would not materially affect the financial position of the police jury.

14. FLOOD-STAMP PROGRAM

The Flood Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of flood stamps to eligible participants in the parish. The value of flood stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1995, follows:

| | |
|------------------------------|------------------|
| Balance at January 1, 1995 | \$227,540 |
| Received | 571,000 |
| Issued | <u>(643,380)</u> |
| Balance at December 31, 1995 | <u>\$155,160</u> |

15. PRIOR PERIOD ADJUSTMENT

The beginning fund balances of the Special Revenue and Debt Service Funds have been adjusted to correct an error in the recognition of ad valorem taxes receivable for Fire Protection District No. 14 Maintenance and Debt Service. These amounts were presented as a revenue of the Special Revenue and

CAMERON PARISH POLICE BUREAU

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Debt Service Fund at December 31, 1994. The following reconciles the beginning fund balances of the Special Revenue and Debt Service Funds, as previously reported, with amounts shown on Statement B.

| | <u>Special Revenue Funds</u> | <u>Debt Service Funds</u> |
|--------------------------------------|--------------------------------------|-----------------------------------|
| Fund balances as previously reported | \$4,403,908 | \$309,100 |
| Correction of tax receivables | <u>(2,347)</u> | <u>(285)</u> |
| Fund balances - restated | <u>\$4,401,561</u> | <u>\$308,815</u> |

SUPPLEMENTAL INFORMATION SCHEMULES

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995

SPECIAL REVENUE FUNDS

PARISHWIDE ROAD AND BRIDGE MAINTENANCE FUND

The Parishwide Road and Bridge Maintenance Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, a parishwide ad valorem tax, and state revenue sharing.

COURTHOUSE AND JAIL MAINTENANCE FUND

The Courthouse and Jail Maintenance Fund accounts for the maintenance and operation of the parish courthouse and jail. Financing is provided for by a parishwide ad valorem tax.

HEALTH UNIT MAINTENANCE FUND

The Health Unit Maintenance Fund accounts for the maintenance of a health unit that provides health and welfare services to the citizens of the parish. Financing is provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

FIRE PROTECTION DISTRICT MAINTENANCE FUNDS

The Fire Protection District Maintenance Funds account for the maintenance and operation of fire protection stations, which are centrally located across the parish, to provide fire protection services to residents of the parish. Financing is provided by ad valorem taxes, state revenue sharing, and the state's contribution of a portion of fire insurance premiums paid within the state.

PARISHWIDE GARBAGE DISTRICT MAINTENANCE FUND

The Parishwide Garbage District Maintenance Fund accounts for the maintenance and upkeep of facilities for disposal of solid waste and garbage removal of solid waste within the district. Financing is provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

CRIMINAL COURT FUND

The Criminal Court Fund was established under Section 571.01 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases transferred to the parish treasurer and deposited into a special Criminal Court Fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

WEST CAMERON PORT, HARBOR, AND TERMINAL DISTRICT MAINTENANCE FUND

The West Cameron Port, Harbor, and Terminal District Maintenance Fund accounts for the maintenance and upkeep of the facilities of the district. Financing for the year was provided by a seismic permit for a geological survey. Expenditures are minimal as the district is still in the planning stages.

LIBRARY MAINTENANCE FUND

The Library Maintenance Fund accounts for the operation and maintenance of the parish library, branch libraries, and the fleet/vehicle. Financing is provided by parishwide ad valorem taxes, state revenue sharing, and interest earned on investments.

COMMUNICATIONS DISTRICT

The Communications District was established for the purpose of maintaining and operating the enhanced 911 emergency telephone system for the parish. The system is financed by an emergency telephone service charge on local telephone service supplied within the district.

CAMERON PARISH POLICE FLEET
Cameron, Louisiana
SPECIAL REVENUE FUND

Continuing Balance Sheet, December 31, 1995

| ASSETS | MAINTENANCE EQUIPMENT EQUITY | CONTRACTS EQUITY | HEALTH INSURANCE | FIRE EQUITY | PASSENGER VEHICLES EQUITY | ORIGINAL TRUCKS EQUITY | WEST CAMERON POST TRUCKS EQUITY | CONTRACTS EQUITY | TOTAL |
|--|------------------------------------|---------------------|---------------------|-----------------|---------------------------------|------------------------------|---|---------------------|--------------------|
| | | | | | | | | | |
| Cash and cash equivalents | \$10,887 | \$1,000 | \$47,320 | \$55,268 | \$47,115 | \$1,071 | \$4,594 | \$13,709 | \$1,261,152 |
| Receivables | 55,480 | 540,521 | 154,684 | 54,371 | 540,065 | 513,127 | | 525 | 7,307,065 |
| Inventory | 8,022 | | | 21,887 | | | | | 8,022 |
| Due from other funds | | | | 3,070 | | | | | 21,687 |
| Due from other agencies | | | | | | | | | 2,000 |
| TOTAL ASSETS | \$85,409 | \$591,521 | \$102,004 | \$80,226 | \$47,115 | \$17,127 | \$4,594 | \$14,739 | \$1,609,148 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Cash overpaid | | | | | | \$1,888 | | | \$1,888 |
| Accounts payable | | \$14,401 | \$4,625 | \$18,584 | \$75,880 | 117 | | \$5,470 | \$147,144 |
| Due to other funds | | 873 | 131 | 2,482 | 2,291 | 202 | | 311 | 13,882 |
| Total Liabilities | | \$15,274 | \$4,736 | \$21,066 | \$78,463 | \$1,409 | \$5,008 | \$5,781 | \$136,311 |
| Fund Equity - Fund Balance: | | | | | | | | | |
| Reserved for inventory | 8,022 | | | | | | | | 8,022 |
| 14,040 | | | | | | | | | 14,040 |
| Designated fund balance | 55,480 | 540,521 | 154,684 | 54,371 | 540,065 | 513,127 | | 525 | 7,307,065 |
| Unassigned - unexpended | 52,087 | 341,299 | 277,017 | 85,113 | 314,317 | 15,222 | 4,594 | 14,650 | 1,474,987 |
| Total Fund Equity | | \$949,317 | \$436,701 | \$386,394 | \$857,181 | \$17,127 | \$4,594 | \$442,625 | \$2,046,638 |
| TOTAL LIABILITIES AND FUND EQUITY | | | | | | | | | \$1,609,148 |

CAMDEN PARKER POLICEITY
 Camden, Louisiana
SPECIAL REVENUE FUND
 Containing Schedule of Revenues, Expenditures
 and Changes in Fiscal Balance
 For the Year Ended December 31, 1999

| | REVENUES | REVENUES | FINN | PERMISSIVE | CONTRACT | STATE | OTHER | CHANGES IN | |
|-------------------------------------|-----------|----------|-----------|------------|----------|---------|---------|------------|-------------|
| | REVENUE | REVENUE | REVENUE | REVENUE | REVENUE | REVENUE | REVENUE | REVENUE | REVENUE |
| REVENUES | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad valorem taxes | \$54,528 | \$17,724 | \$103,268 | \$753,174 | | | | \$275,918 | \$2,114,272 |
| Other taxes, penalties, and license | | | 15,883 | | | | | | 15,883 |
| Intergovernmental revenues: | | | | | | | | | |
| Federal grants | | | | | | 1,895 | | | 1,895 |
| State funds | | | | | | | | | |
| Public participation funds | 24,928 | 1,879 | 1,793 | 9,447 | | | | 1,402 | 36,589 |
| State grants (highway) | 5,855 | | | | \$14,598 | | | | 21,253 |
| Fees and forfeitures | 17,081 | 8,721 | 22,646 | 12,248 | 2,492 | | | 16,289 | 62,281 |
| Use of money and property | 23,987 | | 2,228 | 1,178 | | | | 2,455 | 28,858 |
| Other revenues | 28,334 | 248,537 | 14,332 | 58,088 | 17,298 | | | 93 | 413,650 |
| Total revenues | 218,643 | 241,861 | 1,038,472 | 813,588 | 24,391 | 24,391 | | 27,549 | 3,283,882 |
| EXPENDITURES | | | | | | | | | |
| Current: | | | | | | | | | |
| General government: | | | | | | | | | |
| Federal | | 28,238 | | | 214,131 | | | | 242,369 |
| Other general government | | | | | | | | 98,134 | 98,134 |
| Public safety | 2,388,429 | | 1,038,472 | 813,588 | | | 0 | | 4,240,989 |
| Public works | | | | | | | | | 1,229,594 |
| Health and welfare | | 64,118 | | | | | | | 64,118 |
| Culture and recreation | | | | | | | | 27,549 | 27,549 |
| State services | | | | | | | | 2,481 | 2,481 |
| Total expenditures | 2,388,429 | 241,861 | 1,038,472 | 813,588 | 24,391 | 24,391 | 0 | 29,532 | 4,480,664 |

**EXCESS DEFICIENCY OF
REVENUES OVER
EXPENDITURES**

| | | | | | | | | | |
|------------|-------|--------|-----------|-----------|----------|----|----------|----------|-------------|
| 11,622,262 | 4,807 | 74,951 | (256,625) | (171,273) | (62,111) | 17 | (26,347) | (41,362) | (1,581,282) |
|------------|-------|--------|-----------|-----------|----------|----|----------|----------|-------------|

OTHER FINANCING SOURCES

Sale of fixed assets

Operating transfers in

Total other financing sources

| | | | | | | | | | |
|------------------|---------------|---------------|------------|---------------|--------------|--|--------------|---------------|------------------|
| 4,228 | | | 200 | | | | 1,481 | | 11,228 |
| <u>4,650,889</u> | | | <u>200</u> | <u>74,000</u> | <u>2,000</u> | | <u>1,481</u> | | <u>1,311,889</u> |
| 1,452,228 | <u>50,000</u> | <u>50,000</u> | <u>500</u> | <u>74,000</u> | <u>2,000</u> | | <u>1,481</u> | <u>50,000</u> | <u>1,594,208</u> |

**EXCESS DEFICIENCY OF
REVENUES AND OTHER
SOURCES OVER
EXPENDITURES**

| | | | | | | | | | |
|---------|-------|--------|-----------|---------|----------|----|----------|----------|-----------|
| 118,091 | 4,859 | 75,000 | (256,625) | 146,137 | (60,111) | 17 | (11,586) | (41,362) | (667,554) |
|---------|-------|--------|-----------|---------|----------|----|----------|----------|-----------|

**FUND BALANCES AT
BEGINNING OF YEAR**

| | | | | | | | | | |
|---------|---------|---------|-----------|---------|--------|-------|---------|--------|-----------|
| 841,658 | 206,779 | 467,844 | 1,411,108 | 263,796 | 15,533 | 4,877 | 426,311 | 55,981 | 4,311,841 |
|---------|---------|---------|-----------|---------|--------|-------|---------|--------|-----------|

FUND BALANCES AT END OF YEAR

| | | | | | | | | | |
|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|---------------|------------------|
| <u>262,667</u> | <u>526,456</u> | <u>427,847</u> | <u>286,115</u> | <u>429,417</u> | <u>21,533</u> | <u>54,014</u> | <u>547,441</u> | <u>84,618</u> | <u>5,044,687</u> |
|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------------|---------------|------------------|

CAMDEN PUBLIC POLICEITY
Camden, Louisiana
GENERAL FUND - OTHER REVENUES DETRACT
MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1999

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | TOTAL |
|--|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| REVENUES | | | | | | | |
| Taxes: | | | | | | | |
| ad valorem taxes | 312,678 | 323,418 | 325,251 | 341,079 | 360,729 | 360,123 | 384,489 |
| Other taxes, penalties, and interest | 4,882 | 2,128 | 2,811 | 2,289 | 1,677 | | 2,811 |
| Intergovernmental revenues: | | | | | | | |
| Federal grants | 912 | 802 | 878 | 2,247 | 1,147 | | 5,884 |
| State funds - state - no match during year | 2,451 | | | 366 | | | 2,817 |
| Use of money and property | 12,286 | 2,228 | 9,142 | 28,176 | 11,778 | 1,237 | 3,800 |
| Other revenues | | | | | | | 2,152 |
| Total revenues | <u>332,929</u> | <u>328,636</u> | <u>338,082</u> | <u>373,732</u> | <u>382,331</u> | <u>363,137</u> | <u>438,043</u> |
| EXPENDITURES | | | | | | | |
| Current - public safety | 188,451 | 18,882 | 111,427 | 40,684 | 11,426 | 1,651 | 20,652 |
| EXCESS (Deficiency) OF REVENUES OVER OTHER EXPENDITURES | <u>144,478</u> | <u>309,754</u> | <u>226,655</u> | <u>333,048</u> | <u>270,905</u> | <u>361,486</u> | <u>417,391</u> |
| OTHER FINANCING SOURCES | | | | | | | |
| Use of fund assets | | | | | | | 28 |
| EXCESS (Deficiency) OF REVENUES OVER OTHER SOURCES OVER EXPENDITURES | <u>144,478</u> | <u>309,754</u> | <u>226,655</u> | <u>333,048</u> | <u>270,905</u> | <u>361,514</u> | <u>417,419</u> |
| FUND BALANCES AT BEGINNING OF YEAR | 25,721 | 25,688 | 28,662 | 41,432 | 28,961 | 24,432 | 80,311 |
| FUND BALANCES AT END OF YEAR | <u>270,200</u> | <u>335,442</u> | <u>553,317</u> | <u>674,096</u> | <u>941,866</u> | <u>1,022,946</u> | <u>1,495,130</u> |

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1995

HEALTH SERVICE FUNDS

FIRE PROTECTION DISTRICT FUNDS

The fire protection district funds are used to accumulate monies for the payment of fire bond issues for Fire Protection Districts Nos. 7, 8, 10, 16, and Hackberry of Cameron Parish. The bond issues are financed by a special ad valorem tax levy on property within the territorial limits of the appropriate district and interest earned on their deposits.

CAMDEN PARKER POLICE FUND
 Camden, Louisiana
DEBT SERVICE - FIRE PROTECTION DISTRICT FUNDS

Combining Balance Sheet, December 31, 1993

| | NO. 1 | NO. 2 | NO. 10 | NO. 15 | HACKBERRY | Total |
|--|---------------|---------------|----------------|----------------|----------------|------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | 35,731 | 34,400 | 393,012 | 370,800 | 51,835 | \$1,045,778 |
| Receivables | 4,831 | 7,138 | 86,029 | 5,417 | 100,845 | 204,260 |
| TOTAL ASSETS | <u>40,562</u> | <u>41,538</u> | <u>579,041</u> | <u>376,217</u> | <u>152,680</u> | <u>1,250,038</u> |
| LIABILITIES AND FUND-EQUITY | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | 1,000 | 2,250 | 12,768 | 4,150 | 17,110 | 37,278 |
| Matured bonds and interest payable | 774 | 308 | 1,480 | | | 2,562 |
| Total liabilities | <u>1,774</u> | <u>2,558</u> | <u>14,248</u> | <u>4,150</u> | <u>17,110</u> | <u>42,392</u> |
| Fund Equity - fund balances: | | | | | | |
| Reserved for debt service | 12,841 | 17,140 | 368,681 | 78,717 | 138,150 | 718,529 |
| Total Liabilities and Fund Equity | <u>14,615</u> | <u>19,698</u> | <u>382,929</u> | <u>82,867</u> | <u>155,260</u> | <u>1,250,038</u> |

CAMDEN PARKER POLICEMEN
 Camden, Louisiana
POST SERVICE - FIRE PROTECTION DISTRICT FUNDS

Combining Schedule of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1999

| | 89-91 | 90-92 | 90-93 | 90-94 | 90-95 | RECAPITULATION | TOTAL |
|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| REVENUES | | | | | | | |
| Ad valorem taxes | 24,179 | 23,977 | 26,071 | | 26,129 | 104,484 | 104,484 |
| Revolving funds - payments in lieu of taxes | 55 | 74 | 3,251 | | 264 | | 4,084 |
| Fine of money and property | 28 | 271 | 2,546 | 3,182 | 3,371 | 5 | 18,152 |
| Total revenues | <u>24,262</u> | <u>24,322</u> | <u>31,868</u> | <u>3,182</u> | <u>32,764</u> | <u>104,489</u> | <u>214,822</u> |
| EXPENDITURES | | | | | | | |
| Current - general provisions | 166 | 226 | 2,769 | 3,329 | 329 | 1,313 | 24,479 |
| Police services: | | | | | | | |
| Principal | 1,000 | 1,000 | 50,000 | | 5,000 | | 57,000 |
| Interest and other charges | 1,120 | 4,023 | 26,482 | 3,412 | 5,876 | | 37,913 |
| Total expenditures | <u>3,286</u> | <u>5,249</u> | <u>79,251</u> | <u>6,741</u> | <u>11,105</u> | <u>1,313</u> | <u>102,298</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 21,776 | 19,073 | 22,617 | (3,559) | 21,659 | 91,176 | 112,524 |
| FUND BALANCES AT BEGINNING OF YEAR | 15,111 | 2,467 | 19,265 | 15,441 | 41,124 | 60,052 | 105,360 |
| FUND BALANCES AT END OF YEAR | <u>36,887</u> | <u>21,540</u> | <u>41,882</u> | <u>11,882</u> | <u>62,783</u> | <u>151,228</u> | <u>217,884</u> |

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1993

CAPITAL PROJECTS FUNDS

FIRE PROTECTION DISTRICT FUNDS

The fire protection district funds account for financial resources used to acquire buildings, machinery, and equipment for Fire Protection District No. 16 and Hackberry Fire Protection District.

CAMERON PARTNERSHIP FUND
 Canton, Louisiana
CAPITAL PROJECTS - FIRE PROTECTION DISTRICT FUNDS

Continuing Balance Sheet, December 31, 1993

| | <u>JCS, L.</u> | <u>HACORBERY</u> | <u>Total</u> |
|--|-----------------|------------------|-----------------|
| ASSETS | | | |
| Cash and cash equivalents | <u>\$49,235</u> | <u>\$16,711</u> | <u>\$65,946</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities - Due to other funds | <u>\$12,214</u> | <u>\$12,214</u> | <u>\$24,428</u> |
| Fund Equity - Fund balances: | | | |
| Unreserved - undesignated | <u>37,021</u> | <u>\$0,000</u> | <u>37,021</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$49,235</u> | <u>\$16,711</u> | <u>\$65,946</u> |

CAMERON PARISH POLICE JURY
 Canton, Louisiana
CAPITAL PROJECTS - FIRE PROTECTION DISTRICT FUNDS

Comparing Schedule of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1993

| | <u>1993</u> | <u>1992</u> | <u>TOTAL</u> |
|---|---------------|----------------|----------------|
| REVENUES | | | |
| Use of money and property | \$2,490 | \$15,973 | \$18,463 |
| Other revenues | | 34 | 34 |
| Total revenues | <u>2,490</u> | <u>16,007</u> | <u>18,497</u> |
| EXPENDITURES | | | |
| Current - public safety | 94 | 12,000 | 12,094 |
| EXCESS OF REVENUES OVER EXPENDITURES | 2,396 | 3,944 | 6,340 |
| OTHER FINANCING SOURCES | | | |
| Fund proceeds | 50,000 | 500,136 | 550,136 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES | 2,396 | 504,080 | 506,476 |
| FUND BALANCES AT BEGINNING OF YEAR | 34,629 | 30,899 | 65,528 |
| FUND BALANCES AT END OF YEAR | <u>37,025</u> | <u>534,979</u> | <u>572,004</u> |

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1995

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 30:1233, the police jury has elected the monthly payment method of compensation. Under this method, all jurors receive \$855 per month, with the president receiving \$963 per month.

CAMERON PARISH POLICE JURY
Cameron, LouisianaSchedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1995

| | |
|--------------------------|-----------------|
| Russell Radon, President | \$11,556 |
| Douglas Connor | 10,372 |
| Ray Connor | 10,372 |
| George Hicks | 10,372 |
| George Leflowe | 10,372 |
| A. Brent Manco | <u>10,372</u> |
| Total | <u>\$62,916</u> |

**Independent Auditor's Reports on Federal
Financial Assistance, Compliance With Laws,
Regulations, Contracts and Grants,
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance, compliance with laws, regulations, and contracts and on internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Government*; the *Single Audit Act of 1984*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Schedule
of Federal Financial Assistance**

CAMERON PARISH POLICE JURY
Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury as of December 31, 1993, and for the year then ended, and have issued my report thereon dated June 5, 1994. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Cameron Parish Police Jury, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.


W. H. Monroe, Louisiana
June 5, 1994

VERNON R. COON
REGISTERED CERTIFIED
PUBLIC ACCOUNTANT

OFFICE OF VERNON R. COON
CAMERON PARISH POLICE
JURY ACCOUNTANTS

OFFICE OF VERNON R. COON
COMMERCIAL, INDUSTRIAL,
MANUFACTURING, SERVICE
AND PERSONAL SERVICES

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FEDERAL REGISTER 487-0800

CAMBERG POLICE POLICE FUND
 Cameron, Louisiana

 Schedule of Federal Financial Assistance
 For the Year Ended
 December 31, 1998

| FEDERAL ORGANIZATION/PROGRAM NAME | CFDA NUMBER | FY98 FUNDING NUMBER | PROGRAM OR AGENCY DESIGNATION | PERIOD OF AWARD BEGINNING | PERIOD OF AWARD ENDING | FY98 REVENUE ESTIMATED | FY98 REVENUE ACTUALLY RECEIVED | FY98 REVENUE AVAILABLE FOR EXPENDITURE |
|---|-------------|---------------------|-------------------------------|---------------------------|------------------------|------------------------|--------------------------------|--|
| United States Department of Agriculture | | | | | | | | |
| Funds through Louisiana Department of Social Services | | | | | | | | |
| Food Stamp | 16.851 * | 91A | 91A | | | \$27,248 | \$28,298 | \$28,298 |
| State Administrative Matching Grants for Food Stamp Program | 16.851 | 91A | 11.882 | | | 58 | 11,881 | 11,881 |
| Total United States Department of Agriculture | | | | | | \$27,248 | \$40,179 | \$40,179 |
| United States Department of Commerce | | | | | | | | |
| Funds through Louisiana Department of Natural Resources - Coastal Zone Management Program | 11.479 | 12102-96-01 | 40.000 | | | 9,070 | 13,613 | 13,613 |
| Total United States Department of Commerce | | | | | | 9,070 | 13,613 | 13,613 |
| United States Department of Education | | | | | | | | |
| Direct program - Department of Education | 90.000 | 91A | 91A | | | \$2,028 | 9,485 | 9,485 |
| United States Department of Transportation | | | | | | | | |
| Funds through Louisiana Department of Transportation and Development - Public Transportation for Non-Schooling Area | 20.289 | 1.4-18-0012 | 18.632 | | | 1,802 | 6,296 | 6,296 |
| Total United States Department of Transportation | | | | | | 1,802 | 6,296 | 6,296 |
| Total Federal Financial Assistance | | | | | | \$41,120 | \$84,465 | \$84,465 |

* Major federal financial assistance program



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

CAMERON PARISH POLICE JURY
Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1995, and for the year then ended, and have issued my report thereon dated June 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards, OMB Circular A-128, and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Cameron Parish Police Jury is the responsibility of the police jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the Cameron Parish Police Jury's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

VERNON R. COON
PUBLIC ACCOUNTANT

OFFICE OF VERNON R. COON
COURT HOUSE BUILDING
BAGNADERE

REGISTERED LICENSED IN
INDEPENDENT AUDITOR
ACCOUNTING, AUDITING
AND FINANCIAL STATEMENTS

VERNON R. COON, INC.
3001 WEST MONROE
BAGNADERE, LA 70721
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FED. REG. NO. 0000 0000

CAMERON PARISH POLICE JURY

Cameron, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1995

This report is intended for the information of members of the Cameron Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 5, 1996



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

VERNON R. COON
REGISTERED ACCOUNTANT
PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY
Cameron, Louisiana

QUALITY OF SERVICE
CAMERON PARISH
POLICE JURY

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1995, and for the year then ended, and have issued my report thereon dated June 5, 1996.

FINANCIAL STATEMENTS
REVENUES AND
EXPENDITURES
AND FINANCIAL POSITION

I have also audited the Cameron Parish Police Jury's compliance with the requirements governing reporting and special requirement - food coupon security, that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of Cameron Parish Police Jury is responsible for the police jury's compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit of compliance with these requirements in accordance with generally accepted auditing standards (Government Auditing Standards), issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Cameron Parish Police Jury's compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, Cameron Parish Police Jury complied, in all material respects, with the requirements governing reporting and food coupon security, applicable to its major federal financial assistance program for the year ended December 31, 1995.

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CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditor's Report on

Compliance With Specific

Requirements Applicable to

Major Programs, etc.

December 31, 1999

This report is intended for the information of members of the Cameron Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 5, 1996



**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

VERNON R. COON
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CAMERON PARISH POLICE JURY
Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1995, and for the year then ended, and have issued my report thereon dated June 5, 1996.

I have applied procedures to test the Cameron Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Cameron Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that Cameron Parish Police Jury had not complied, in all material respects, with those requirements.

CAMERON PARISH POLICE JURY

Cameron, Louisiana
Independent Auditor's Report
on Compliance With General
Requirements, etc.,
December 31, 1995

This report is intended for the information of members of the Cameron Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 5, 1996



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

CAMERON PARISH POLICE JURY
Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1995, and for the year then ended, and have issued my report thereon dated June 5, 1996.

In connection with my audit of the Cameron Parish Police Jury's primary government financial statements and with my consideration of Cameron Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed and subscribers that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Cameron Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Cameron Parish Police Jury had not complied, in all material respects, with those requirements.

VERNON R. COON
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CAMERON PARISH POLICE JURY
Cameron, Louisiana
Independent Auditor's Report
on Compliance With Requirements
Applicable to Nonmajor Federal
Programs, etc.
December 31, 1995

This report is intended for the information of the members of the Cameron Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
June 5, 1996



**Independent Auditor's Report
on Internal Control Structure**

CAMERON PARISH POLICE JURY
Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1998, and for the year then ended, and have issued my report thereon dated June 5, 1999.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatements.

The management of the Cameron Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

VERNON COON
CERTIFIED PUBLIC ACCOUNTANT

**SOCIETY OF LOUISIANA
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**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

CAMERON PARISH POLICE JURY
Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1995, and for the year then ended and have issued my report thereon dated June 5, 1996. I have also audited the compliance of Cameron Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Standards of State and Local Governments*. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether Cameron Parish Police Jury has complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1995, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the police jury's primary government financial statements and on the compliance of the police jury with requirements applicable to its major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the primary government financial statements in a separate report dated June 5, 1996.

VERNON R. COON
AUDITOR GENERAL
OFFICE OF THE AUDITOR
GENERAL, LOUISIANA

**OFFICE OF LOUISIANA
AUDITOR GENERAL**

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CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditor's Report

on Internal Control, etc.,

December 31, 1995

The management of Cameron Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting applications:

- Revenues/receipts
- Expenditures/disbursements/purchasing
- Payroll/personnel
- Budgeting/budgetary reporting
- Electronic data processing
- Grant administration

General Requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reporting
- Allowable costs/cost principles
- Administrative requirements

Specific Requirements:

- Eligibility
- Matching, level of effort
- Reporting
- Special requirements

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditor's Report

on Internal Control, etc.,

December 31, 1995

Claims for advances and reimbursements
Amounts claimed or used for matching

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, the Cameron Parish Police Jury expended 50 per cent of its total federal financial assistance under its major federal financial assistance program.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the police jury's major federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the members of the Cameron Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 5, 1996