

**CAMERON PARISH POLICE JURY**  
*Cameron, Louisiana*  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
*As of and for the Year Ended December 31, 1996*

**DEBT SERVICE FUNDS**

**FIRE PROTECTION DISTRICT FUNDS**

The fire protection district funds are used to accumulate monies for the payment of two bond issues for Fire Protection District Nos. 7, 9, 10, 14, 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.



**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, 1998, and for the year then ended, and have issued my report thereon dated June 17, 1999.

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 Government 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  
OFFICER OF CAMERON  
PARISH, LOUISIANA

VERNON R. COON  
CHARTERED PUBLIC  
ACCOUNTANT

VERNON R. COON  
OFFICER OF CAMERON  
PARISH, LOUISIANA

VERNON R. COON  
CHARTERED PUBLIC  
ACCOUNTANT

VERNON R. COON, JR.,  
OFFICE MANAGER,  
LOUISIANA STATE  
POLICE OFFICER  
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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, 1996, and for the year then ended, and have issued my report thereon dated June 17, 1997. 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*. 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. 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.

  
West Monroe, Louisiana  
June 17, 1997

VERNON R. COON  
MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
CITY OF MONROE  
CAMERON PARISH  
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CAMERON PARISH POLICE JURY  
Cameron, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 1996

Russell Baden	\$256
Donald Connor	80,272
Ray Connor	280
George Hicks	80,272
George LeBeau	80,272
Allen Brent Nunez, President	11,529
Charles A. Sandifer	80,000
Leslie M. Savoie	80,000
Total	<u>362,512</u>

**CAMERON PARISH POLICE JURY**  
**Cameron, Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended December 31, 1996**

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 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 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, all jurors receive \$856 per month, with the president receiving \$963 per month.

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

Combining Schedule of Revenue, Expenditures  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1996

	<u>IND. 46</u>	<u>MACHERRY</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Use of money and property	\$1,757	5058	\$6,815
<b>EXPENDITURES</b>			
Current - public safety	\$1,835	\$10,087	\$11,922
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(678)	(5,029)	(5,707)
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in	5000	8,300	13,300
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(678)	(5,029)	(5,707)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	71,028	88,887	159,915
<b>FUND BALANCES AT END OF YEAR</b>	\$65,350	83,858	149,208

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 1996

**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 PARISH POLICE JURY**  
**Cameron, Louisiana**  
**DEBT SERVICE - FIRE PROTECTION DISTRICT FUNDS**

Combining Balance Sheet, December 31, 1998

	NO. 7	NO. 9	NO. 18	NO. 19	MACDONALD	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$14,418	\$9,603	\$81,578	\$75,436	\$79,786	\$259,821
Receivables	6,163	7,797	188,888	8,443	71,291	280,582
Debt and charge	8,238					8,238
<b>TOTAL ASSETS</b>	<u>\$28,819</u>	<u>\$17,400</u>	<u>\$170,466</u>	<u>\$83,879</u>	<u>\$151,077</u>	<u>\$652,641</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$222	\$246	\$1,887	\$279	\$1,863	\$6,707
Due to other funds	4,000					4,000
Matured bonds and interest payable	13,632	368	3,368			17,368
<b>Total Liabilities</b>	<u>17,854</u>	<u>614</u>	<u>5,257</u>	<u>279</u>	<u>1,863</u>	<u>25,057</u>
Fund Equity - fund balances						
Reserve for debt service	10,965	16,786	165,209	79,599	98,214	396,773
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$28,819</u>	<u>\$17,400</u>	<u>\$170,466</u>	<u>\$83,879</u>	<u>\$151,077</u>	<u>\$652,641</u>



CAMERON PARISH POLICE JURY

Cameron, Louisiana  
Independent Auditor's Report  
on Compliance, etc.,  
December 31, 1996

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.



Wren Monroe, Louisiana

June 17, 1997



**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, 1996, and for the year then ended and have issued my report thereon dated June 17, 1997. 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 17, 1997.

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 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, 1996, 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 17, 1997.

**VERNONER COON, INC.**  
OFFICE OF CERTIFIED  
PUBLIC ACCOUNTANTS

**OFFICE OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**OFFICE OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**ACCOUNTING, AUDITING  
AND FINANCIAL SERVICES**

**THE POLYMERASE CHAIN  
REACTOR METHOD,  
LIMBONIA TIZZI  
MAGGIORANA AND  
TULLIO PERI  
LIMBONIA TIZZI  
MAGGIORANA AND  
TULLIO PERI**

## CAMDEN PARKER POLICE LEVY

Camden, Louisiana

## 2008 SERVICES - FUND PROTECTION DETRACT FUND

Comparing Schedule of Revenues, Expenditures  
and Changes in Fund Balances

For the Year Ended December 31, 2008

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	TOTAL
<b>REVENUES</b>												
All sources taxes	\$6,409	\$7,416	\$10,403	\$14,511	\$16,504	\$18,504	\$20,504	\$22,504	\$24,504	\$26,504	\$28,504	\$190,000
Use of money and property	1,000	401	5,507	3,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000
Total revenues	7,409	7,817	15,910	17,511	17,504	19,504	21,504	23,504	25,504	27,504	29,504	201,000
<b>EXPENDITURES</b>												
Current - general government	500	246	3,000	276	1,500	1,500	1,500	1,500	1,500	1,500	1,500	8,900
Debt service	6,000	5,000	20,000	5,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	120,000
Principal	700	3,000	20,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	28,000
Interest and other charges	5,300	6,000	20,000	11,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	100,000
Total expenditures	12,500	14,246	63,000	21,276	31,500	31,500	31,500	31,500	31,500	31,500	31,500	256,900
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(4,991)	(6,429)	(47,090)	(3,765)	(14,496)	(12,000)	(10,000)	(8,000)	(6,000)	(4,000)	(2,000)	(12,000)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	11,500	12,500	13,500	14,500	15,500	16,500	17,500	18,500	19,500	20,500	21,500	22,500
<b>FUND BALANCES AT END OF YEAR</b>	6,509	6,071	(33,580)	(17,275)	(31,996)	(43,996)	(53,996)	(63,996)	(73,996)	(83,996)	(93,996)	(103,996)



**Independent Auditor's Report on Compliance With  
Specific Requirements Applicable to Major  
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, 1996, and for the year then ended, and have issued my report thereon dated June 17, 1997.

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, 1996. 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-135, *Audit of State and Local Governments*. These standards and OMB Circular A-135 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, 1996.

**VERNON R. COON**  
INDEPENDENT AUDITOR

OFFICE OF ACCOUNTS  
STATE OF LOUISIANA  
BAGNOLLE, LOUISIANA

REGISTERED OFFICE IN  
LOUISIANA  
ACCOUNTING, AUDITING  
AND FINANCIAL SERVICES

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**CAMBRON PARISH POLICE JURY**

Camden, Louisiana  
Independent Auditor's Report on  
Compliance With Specific  
Requirements Applicable to  
Major Programs, etc.  
December 31, 1996

This report is intended for the information of members of the Camden 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 17, 1997



**Independent Auditor's Report on Compliance  
With General Requirements Applicable to  
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, 1996, and for the year then ended, and have issued my report thereon dated June 17, 1997.

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, 1996:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost 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 these 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.

**VERNON R. COON**  
OFFICE OF THE AUDITOR  
POLICE JURISDICTIONS  
  
OFFICE OF LAUDERDADE  
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ADMINISTRATIVE  
  
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CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditor's Report  
on Compliance With General  
Requirements, etc.,  
December 31, 1996

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 17, 1997



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

WALTER DUNHAM  
INSTITUTE OF BUSINESS  
PUBLIC ACCOUNTANTS

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

INDEPENDENT AUDITORS  
CERTIFIED PUBLIC  
ACCOUNTANTS

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 17, 1997.

REGISTERED UNDER THE  
INTERNATIONAL

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, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed and suballocations 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.

ACCOUNTING, BUSINESS  
AND FINANCIAL REPORTING

With respect to the items tested, the results of these 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 these requirements.

THE PROFESSIONAL OFFICE

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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, 1996

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 17, 1997

CAMERON PARISH POLICE FUND  
 Camero, Louisiana  
 SPECIAL REVENUES - FIRE PROTECTION DISTRICT  
 MAINTENANCE FUND

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

	90.1.	90.2.	90.6.	90.15.	90.16.	TOTAL.
<b>REVENUES</b>						
Taxes						
Ad valorem taxes	800,000	823,000	850,000	881,000	871,712	1,617,712
Occupation, penalties, and license	4,317	2,062	2,209	1,608	2,631	16,326
Intergovernmental revenues:						
State funds - state revenue sharing (99)	1,044	1,416	279	1,311	997	4,047
Use of money and property	15,611	17,814	15,281	15,681	15,214	11,497
Total revenues	820,972	848,592	872,769	899,500	890,554	1,658,282
<b>EXPENDITURES</b>						
Current - public safety	81,000	10,807	20,311	11,302	11,204	138,624
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	739,972	837,785	852,458	888,198	879,350	1,519,658
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of fixed assets	7,000		16,700		15,400	39,100
Operating transfers in					15,800	15,800
Total other financing sources (uses)	7,000		16,700		31,200	54,900
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	746,972	837,785	869,158	888,198	910,550	1,574,558
FUND BALANCES AT BEGINNING OF YEAR						
FUND BALANCES AT END OF YEAR						

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditor's Report  
on Internal Control Structure, etc.  
December 31, 1996

In planning and performing my audit of the primary government financial statements of Cameron Parish Police Jury, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered 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 17, 1997

**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 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, *Audit of State and Local Governments*; 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.

## CAMERON PARISH POLICE JURY

Cameron, Louisiana  
Independent Auditor's Report  
on Internal Control, etc.  
December 31, 1990

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 systems, 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:

- Revenue/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, 1996

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, 1996, the Cameron Parish Police Jury expended 89 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 repeatable 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 17, 1997



**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, 1996, and for the year then ended, and have issued my report thereon dated June 17, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Governance 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*. 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.

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 R. COON**  
CERTIFIED PUBLIC ACCOUNTANT

**OFFICE OF VERNON R. COON**  
CERTIFIED PUBLIC ACCOUNTANT

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**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, 1996, the designated fund balance for the property insurance trust was \$17,422. Total designated fund balance for the General Fund at December 31, 1996 is \$388,957.

On July 3, 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, 1996, the designated fund balance for the Road and Bridge Trust was \$14,345.

**13. LITIGATIONS**

At December 31, 1996, 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. FOOD STAMP PROGRAM**

The Food 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 food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1996, follows:

Balance at January 1, 1996	\$225,140
Received	531,000
Issued	<u>(488,177)</u>
Balance at December 31, 1996	<u>\$276,973</u>



## CAMERON PARISH POLICE JURY

Cameron, Louisiana

## Notes to the Financial Statements (Continued)

Component Unit	Fiscal Year	Criteria Met
Waterworks District No. 7	December 31	1 & 3
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
Ambulance District No. 1	December 31	1 & 3
Ambulance 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 paragraph, 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 governing

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

	1996 Assessed Valuation	Percent of Total Assessed Valuation
NOC Energy, Inc.	1,800	0.00%
Cameron Telephone	1,017	0.00%
<b>Total</b>	<u>\$28,863</u>	<u>38.06%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes -				
Ad valorem	\$385,383	\$2,580,731	\$200,384	\$3,166,498
Grants:				
Federal	18,754			18,754
State	303,818	21,450		325,268
Other		20,951		20,951
<b>Total</b>	<u>\$718,955</u>	<u>\$2,623,132</u>	<u>\$200,384</u>	<u>\$3,542,471</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1996:

	Balance January 1	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$324,685			\$324,685
Buildings	5,037,740			5,037,740
Furniture and equipment	4,679,910	\$343,092	(613,796)	5,140,206
Total Police Jury	<u>10,042,335</u>	<u>\$343,092</u>	<u>(613,796)</u>	<u>10,771,631</u>
Criminal Court - equipment and furniture	88,635	NONE	NONE	88,635
Library:				

## CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Buildings	110,865			110,865
Furniture and equipment	102,691	3,730	(602)	105,779
Books	395,934	1,777		401,725
Total Library	510,474	3,907	(602)	513,779
Total	549,994,452	5,748,709	(5,553,794)	554,189,367

The West Cameron Post, 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 pension plan 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 13 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, 1983, 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, 1983, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the age specified above and receive the benefit accrued to 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 14619, Baton Rouge, Louisiana 70809-0619, 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 2.15 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 B, based proportionately on the salaries of

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

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 11:103, the employee 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, 1996, 1995, and 1994, were \$118,943, \$153,804, and \$142,335, 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 employee 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 1996, the costs for 75 retirees' benefits totaled \$1,1963.

#### 7. LEASES

The police jury records lease under capital leases as assets and obligations in the accompanying financial statements. Capital leases at December 31, 1996, are comprised of the following:

Periwinkle 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 \$709 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, 1996:

Fiscal year:	
1997	\$709
Less amount representing interest	<u>8086</u>
Present value of net minimum lease payments	<u>\$7395</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:

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

Fiscal year:	
1997	\$14,483
1998	13,878
1999	12,878
2000	12,753
2001	11,753
Thereafter	<u>61,800</u>
Total	<u>\$126,543</u>

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1999:

	Long-term Bonds	Compensated Absences	Leases Payable	Total
Long-term debt payable at January 1	\$1,256,000	\$134,816	\$28,704	\$1,419,520
Additions		96,959		96,959
Deductions	<u>(102,000)</u>	<u>(100,215)</u>	<u>(19,699)</u>	<u>(221,914)</u>
Long-term debt payable at December 31	<u>\$1,154,000</u>	<u>\$131,560</u>	<u>\$9,005</u>	<u>\$1,294,565</u>

General obligation bonds are comprised of the following individual issues:

Fire District No. 7 of Cameron Parish - \$100,000. Issued January 1, 1973, due in annual installments of \$46,000 to \$8,000 through January 1, 1993, interest at 5.50 to 9.35 per cent. Debt retirements are made from Fire District No. 7 Debt Service Fund.	\$8,000
Fire District No. 9 of Cameron Parish - \$1,350,000. Issued 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.	36,000

## CAMERON PARISH POLICE JURY

Cameron, Louisiana

## Notes to the Financial Statements (Continued)

Fire District No. 10 of Cameron Parish - \$1,200,000. Issued February 1, 1978, due in annual installments of \$64,000 to \$89,000 through February 1, 2001; interest at 5.50 to 6.00 per cent. Debt retirements are made from Fire District No. 10 Debt Service Fund.	\$324,000
Fire District No. 16 of Cameron Parish - \$125,000. Issued November 1, 1991, due in annual installments of \$5,000 to \$10,000 through November 1, 2001; interest at 5.00 to 12.00 per cent. Debt retirements are made from Fire District No. 16 Debt Service Fund.	115,000
Hackberry Fire District of Cameron Parish - \$500,000. Issued April 1, 1995, due in annual installments of \$25,000 to \$30,000 through April 1, 2005; interest at 4.25 to 5.50 per cent. Debt retirements are made from Hackberry Fire District Debt Service Fund.	<u>475,000</u>
Total long-term bonds at December 31, 1996	<u>\$1,157,000</u>

The annual requirements to service all bonds outstanding at December 31, 1996, including interest payments of \$329,665, are as follows:

Year ending:	
1997	\$174,857
1998	174,304
1999	176,269
2000	177,684
2001	179,560
2002-2011	<u>603,981</u>
Total	<u>\$1,858,685</u>

As shown on Statement A, \$381,484 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 29:262, 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, 1996, the statutory limit is \$11,983,431.

## CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

federal grants. These revenues are legally restricted, either by the provision 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 stem 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.

#### 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

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

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, 1996, employees have accumulated and vested \$136,560 of employee leave benefits, accumulated in accordance with GASB Codification Section 206. 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.

**1. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) 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.

**2. 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:			
Parish	2.00	3.33	Indefinite
Road maintenance and construction	5.86	5.96	2003
Garbage	6.97	3.09	2004
Courthouse maintenance	2.34	2.38	2003
Library maintenance	3.09	3.08	1999
Health unit maintenance	1.17	1.19	2003



**CAMERON PARISH POLICE JURY**

Cameron, Louisiana

Notes to the Financial Statements (Continued)

**General Fund:**

Fire Protection District No. 14	51,628
Gravity Drainage District No. 3	1,697
Gravity Drainage District No. 5	1,697
Gravity Drainage District No. 8	1,697
Mosquito Abatement District No. 1	3,347
Recreation Districts:	
No. 6	698
No. 7	6,259
No. 9	7,363
Johnson Bayou	63,211
Waterworks Districts:	
No. 2	4,210
No. 7	3,135
No. 9	2,681
No. 10	39,271
No. 11	483
Cameron Council on Aging	957
Cameron Headstart	1,453
Total General Fund	<u>67,467</u>
Fire Protection District No. 7 Maintenance	
Recreation District No. 7	<u>2,990</u>
Total due from other agencies	<u>\$70,457</u>

At December 31, 1996, the police jury's General Fund owed \$8 to Fire Protection District No. 14, \$272 to Recreation District No. 5, and \$21 to Waterworks District No. 1 for overpayment of insurance, and \$1,451 to various for overpayment of their portion of continuing health and life insurance benefits.

## 12. RESERVED AND DESIGNATED FUND BALANCES

The debt service funds have reserved \$391,484 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 \$391,000 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, 1996, the designated fund balance for the worker's compensation self-insurance was \$388,957.

#### 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 measured at fair market value and captioned as "Investments" with a corresponding liability captioned "Deferred compensation benefits."

#### 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 3, 1990, in addition to unused vacation leave earned since that date not to exceed \$3,000. Upon retirement, the amount unpaid annual leave is used in the retirement benefit computation at annual service. Employees may accumulate 12 to 18 days of sick leave each year.

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 when historical records are available and estimated cost when no historical records are available. Approximately 2 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.

### D. 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 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

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**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 more 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 ad valorem taxes, beer 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 (component 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 2100.120-140) 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:

1. Appointing a voting majority of an organization's governing body, and,

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

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

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
Fire Protection District No. 14	December 31	1 & 3
Gravity Drainage District No. 3	December 31	1 & 3
Gravity Drainage District No. 4	December 31	1 & 3
Gravity Drainage District No. 5	December 31	1 & 3
Gravity Drainage District No. 7	December 31	1 & 3
Gravity Drainage District No. 8	December 31	1 & 3
Gravity Drainage District No. 9	December 31	1 & 3
Recreation District No. 5	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
Hickberry Recreation District	December 31	1 & 3
Morganite Abatement District No. 1	December 31	1 & 3
Watersworks District No. 1	December 31	1 & 3
Watersworks District No. 2	December 31	1 & 3

SUPPLEMENTAL INFORMATION SCHEDULES

COMMISSIONER'S REPORT PROJECT 11-15  
 Commerce, Louisiana

Statement of Federal Financial Assistance  
 For the Year Ended  
 December 31, 1996

FEDERAL OR STATE/LOCAL AGENCY OR SOURCE OF FUNDS	FY96 AMOUNT	FY96 PERCENT	MODIFIED AMOUNT	FY96 PERCENT	COMMENTS ON THE MODIFIED AMOUNT	AMOUNT ADJUSTED FOR FEDERAL SHARE
<b>United States Department of Agriculture</b>						
Peace Through Louisiana Department of Social Services	18,251	9%	9,676	9%	\$208,941	\$208,941
Food Storage						
State Administration Including 15,000 Lb	18,251	9%	11,000		678	11,678
Food Stamp Program					126,673	126,673
Total United States Department of Agriculture						148,351
<b>United States Department of Commerce</b>						
Peace Through Louisiana Department of Natural Resources - Coastal Zone Management Program	11,475	54%	21,000	21,000	11,214	19,786
Total United States Department of Commerce					20,214	19,786
<b>United States Department of Transportation</b>						
Peace Through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20,209	100%	21,000	21,000	2,000	19,000
Total United States Department of Transportation					2,000	19,000
<b>Total Federal Financial Assistance</b>					148,351	148,351

\* Major Federal financial assistance program

**CAMERON PARIISH POLICE JURY**  
Cameron, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 1996

**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 reimbursement 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 retrieval of solid waste within the districts. Financing is provided by ad valorem taxes, state revenue sharing, and interest earned on investments.



**CALIFORNIA FARM POLICE AGENCY**  
 Corona, California  
**SPECIAL SERVICES - FIRE PROTECTION DISTRICT**  
**MAINTENANCE FUNDS**

Comparing Balance Sheet, December 31, 1996

	NOV. 1	NOV. 1	NOV. 2	NOV. 11	NOV. 12	NOV. 16	NOV. 17	NOV. 18	NOV. 19	NOV. 20	NOV. 21	NOV. 22	NOV. 23	NOV. 24	NOV. 25	NOV. 26	NOV. 27	NOV. 28	NOV. 29	NOV. 30	NOV. 31	Total				
<b>ASSETS</b>																										
Cash and cash equivalents	579,571	588,678	598,677	608,287	617,413	626,078	634,319	642,139	649,559	656,589	663,230	669,483	675,250	680,531	685,328	689,643	693,477	696,831	699,705	702,109	704,044	705,929	707,864	709,800		
Receivables	182,558	183,381	184,204	185,027	185,850	186,673	187,496	188,319	189,142	189,965	190,788	191,611	192,434	193,257	194,080	194,903	195,726	196,549	197,372	198,195	199,018	199,841	200,664	201,487	202,310	
Due from other funds	7	4,088	8	16	24	32	40	48	56	64	72	80	88	96	104	112	120	128	136	144	152	160	168	176	184	
Due from other agencies	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
<b>TOTAL ASSETS</b>	<b>864,136</b>	<b>878,147</b>	<b>893,112</b>	<b>908,330</b>	<b>923,547</b>	<b>938,764</b>	<b>953,981</b>	<b>969,198</b>	<b>984,415</b>	<b>999,632</b>	<b>1,014,849</b>	<b>1,030,066</b>	<b>1,045,283</b>	<b>1,060,500</b>	<b>1,075,717</b>	<b>1,090,934</b>	<b>1,106,151</b>	<b>1,121,368</b>	<b>1,136,585</b>	<b>1,151,802</b>	<b>1,167,019</b>	<b>1,182,236</b>	<b>1,197,453</b>	<b>1,212,670</b>	<b>1,227,887</b>	
<b>LIABILITIES AND FUND EQUITY</b>																										
<b>Liabilities</b>																										
Accounts payable	83,953	84,271	84,589	84,907	85,225	85,543	85,861	86,179	86,497	86,815	87,133	87,451	87,769	88,087	88,405	88,723	89,041	89,359	89,677	89,995	90,313	90,631	90,949	91,267	91,585	
Due to other funds	3,952	4,270	4,588	4,906	5,224	5,542	5,860	6,178	6,496	6,814	7,132	7,450	7,768	8,086	8,404	8,722	9,040	9,358	9,676	9,994	10,312	10,630	10,948	11,266	11,584	
<b>Total Liabilities</b>	<b>87,905</b>	<b>88,541</b>	<b>89,177</b>	<b>89,813</b>	<b>90,449</b>	<b>91,085</b>	<b>91,721</b>	<b>92,357</b>	<b>92,993</b>	<b>93,629</b>	<b>94,265</b>	<b>94,901</b>	<b>95,537</b>	<b>96,173</b>	<b>96,809</b>	<b>97,445</b>	<b>98,081</b>	<b>98,717</b>	<b>99,353</b>	<b>99,989</b>	<b>100,625</b>	<b>101,261</b>	<b>101,897</b>	<b>102,533</b>	<b>103,169</b>	
Fund Equity - fund balances - unencumbered - unexpended	776,231	789,606	803,935	818,517	833,098	847,679	862,260	876,840	891,421	906,002	920,583	935,164	949,745	964,326	978,907	993,488	1,008,069	1,022,650	1,037,231	1,051,812	1,066,393	1,080,974	1,095,555	1,110,136	1,124,717	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>864,136</b>	<b>878,147</b>	<b>893,112</b>	<b>908,330</b>	<b>923,547</b>	<b>938,764</b>	<b>953,981</b>	<b>969,198</b>	<b>984,415</b>	<b>999,632</b>	<b>1,014,849</b>	<b>1,030,066</b>	<b>1,045,283</b>	<b>1,060,500</b>	<b>1,075,717</b>	<b>1,090,934</b>	<b>1,106,151</b>	<b>1,121,368</b>	<b>1,136,585</b>	<b>1,151,802</b>	<b>1,167,019</b>	<b>1,182,236</b>	<b>1,197,453</b>	<b>1,212,670</b>	<b>1,227,887</b>	

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

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 governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general 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, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The 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.

**Special Revenue Fund:**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and

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

9. CHANGE IN AGENCY FUND

A summary of changes in the deferred compensation benefits due to employees of the agency fund deferred compensation plan follows:

Balance January 1, 1996	\$90,879
Additions	26,776
Reductions	<u>NONE</u>
Balance December 31, 1996	<u>\$117,655</u>

10. DUE FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 1996, are as follows:

	Due From Other Funds	Due To Other Funds
General Fund	<u>\$1,087</u>	<u>\$146</u>
Special Revenue Funds:		
Parishwide Road and Bridge Maintenance	92	
Fire Protection District No. 1 Maintenance	7	
Fire Protection District No. 3 Maintenance	4,008	
Fire Protection District No. 9 Maintenance	8	
Fire Protection District No. 10 Maintenance	8	1,087
Fire Protection District No. 15 Maintenance	8	
Fire Protection District No. 16 Maintenance	12,214	
Hackberry Fire Protection District Maintenance	8	
Capital Project Funds:		
Fire Protection District No. 16		12,214
Debt Service Funds:		
Fire Protection District No. 7		<u>4,000</u>
Total	<u>\$17,402</u>	<u>\$17,462</u>

11. DUE FROM OTHER AGENCIES

The following amounts are due from other agencies at December 31, 1996:

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

CAMDEN PARISH POLICE DEPT.  
Camden, Louisiana  
PERIOD: 00000101-00000102

Comparing Schedule of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1998

	RESOURCES BASED ON BUDGET	COURTUSES REVENUE	GRANTS LIMIT	FBI CONTRACT	STATE FUNDING CONTRACT	CHAMBERLAIN CONTRACT	NEW COMBINE DEPT.		TOTAL
							REVENUE CONTRACT	REVENUE CONTRACT	
<b>REVENUES</b>									
Ad valorem taxes	\$877,004	\$176,746	\$176,173	\$477,783	\$241,144		\$140,284	\$240,284	\$2,419,114
Other taxes, penalties, and interest			15,029						8,129
Intergovernmental revenues:									
State funds:									
Police Interoperative Fund	21,004	1,541	2,026	4,423	9,833	\$21,000	3,541	3,541	21,004
State revenue sharing (SRS)	9,226					(79,582)			21,000
State grants:						1,862			(79,582)
Fires and Subdivisions	8,362	3,816	3,489	18,329	1,862	14,206	8,524	22,730	88,156
Tax of money and property	11,928			4,774					42,141
Other revenues	811,324	187,562	182,643	488,785	264,416	21,111	28,803	50,914	2,331,152
Total revenues	1,678,854	374,214	368,845	971,597	519,615	21,111	38,607	79,828	5,049,892
<b>EXPENDITURES</b>									
City:									
General government:						218,026			218,026
Judicial									
Other general government		249,214					21,268		270,482
Public safety:				800,041	641,899				2,049,931
Police work	1,873,148		79,741						79,741
Health and welfare									
Culture and recreation									
Police service									
Total expenditures	1,873,148	249,214	79,741	800,041	641,899	218,026	21,268	21,268	3,569,892

**CARLETON HAZARD POUCE FUND**  
**Common Liability**  
**(FUND) REVENUE FUND**

Comparing Balance Sheet, December 31, 1998

	ASSETS	CONTRIBUTOR'S SHARE	HAZARDOUS WASTE	USE RECEIPTS	PERMITS/CHARGES RECEIPTS	COURT COSTS	PROPERTY TAXES	GRANT	COMMON COMP. COSTS	PROPERTY TAXES	TOTAL
<b>ASSETS</b>											
Cash and cash equivalents	34,200	34,274	354,092	149,227	524,274	34,017	209,279	11,178	11,003	1,009,228	
Accounts Receivable	70,800	278,111	128,274	422,482	822,113	1,488	241,622	4,899	2,634,132	3,489	
Inventory	1,500									1,500	
Due from other funds			16,200							16,200	
Due from other agencies			2,425							2,425	
<b>TOTAL ASSETS</b>	<b>107,100</b>	<b>638,720</b>	<b>500,564</b>	<b>1,471,632</b>	<b>2,071,628</b>	<b>30,695</b>	<b>541,917</b>	<b>17,077</b>	<b>13,637</b>	<b>14,229,523</b>	
<b>LIABILITIES AND FUND EQUITY</b>											
<b>Liabilities</b>											
Cash overdraws	12,400										12,400
Accounts payable	27,714	10,542	34,000	217,620			34,000			31,772	
Due to other funds			1,000							1,000	
Total Liabilities	40,114	10,542	35,000	217,620			34,000			33,174	
Fund Equity - Fund Balance:											
Retained for inventory	1,500										1,500
Designated fund balance	14,200										14,200
Unreserved - undesignated	472,587	30,000	364,564	1,253,912	514,613	20,695	447,917	17,077	11,003	4,591,423	
Total Fund Equity	488,287	30,000	364,564	1,253,912	514,613	20,695	447,917	17,077	11,003	4,591,423	
<b>TOTAL</b>	<b>107,100</b>	<b>638,720</b>	<b>500,564</b>	<b>1,471,632</b>	<b>2,071,628</b>	<b>30,695</b>	<b>541,917</b>	<b>17,077</b>	<b>13,637</b>	<b>14,229,523</b>	

#### **CRIMINAL COURT FUND**

The Criminal Court Fund was established under Section 571.11 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 treasury 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 bookmobile. 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.

#### **TOURISM DEVELOPMENT FUND**

The Tourism Development Fund was established for the purpose of construction, maintenance, or improvement of facilities on or adjacent to the Crooked Nature Trail, marinas, visitor centers, parks, public beaches, fishing piers, etc. This fund is financed by a state tax on hotel occupancy in Cameron Parish.



**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1996  
With Supplemental Information Schedules

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

Release Date 5/16/97





CAMERON PARISH POLICE JURY  
Cameron, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1996  
With Supplemental Information Schedules

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Fire protection districts:			
No. 1 - maintenance	8.12	10.38	2004
No. 7:			
Maintenance	4.00	4.12	1997
Bonds	Variable	1.20	1997
No. 8:			
Maintenance	2.28	2.28	2000
Bonds	Variable	.25	2000
No. 10:			
Maintenance	2.00	1.98	1997
Bonds	Variable	1.90	2000
No. 15 - maintenance	4.00	3.69	1998
No. 16:			
Maintenance	11.00	11.06	2000
Bonds	Variable	2.30	2011
Blackberry:			
Maintenance	4.04	4.04	2004
Bonds	Variable	3.75	2004

The difference between authorized and levied millages is the result of encroachments of the taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 1996 assessed valuation (amounts expressed in thousands):

	<u>1996 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Trident NGL, Inc.	\$8,071	6.35%
Natural Gas Pipeline Company of America	7,840	6.35%
ANS Pipeline Company	7,678	6.00%
Transcontinental Gas Pipeline	4,172	3.37%
Texas Eastern Transmission Corp.	3,722	2.92%
Amoco	3,496	2.74%
Higman Towing	3,028	2.38%
Trecco	3,021	2.37%

CAMERON PARISH POLICE JURY

Cameron, Louisiana  
Independent Auditor's Report,  
December 31, 1996

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, 1996, 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-328, I have also issued reports dated June 17, 1997, 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.



Winn Monroe, Louisiana

June 17, 1997

**CAMDEN PARISH POLICEMAN**  
 Camden, 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, 1996

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (favorable)	BUDGET	ACTUAL	VARIANCE (favorable)
<b>OTHER FINANCING SOURCES (flow)</b>						
Sale of fixed assets		\$ 79	\$ 79		\$41,000	\$41,079
Debt issue					85	85
Operating transfers in				\$1,477,345	1,484,575	\$7,230
Operating transfers out	<u>(1,800,000)</u>	<u>(1,888,700)</u>	<u>(88,700)</u>		<u>(8,200)</u>	<u>(8,200)</u>
Total other financing sources (flow)	<u>(1,800,000)</u>	<u>(1,888,700)</u>	<u>(88,700)</u>	<u>1,477,345</u>	<u>1,476,360</u>	<u>(984)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>108,140</u>	<u>518,680</u>	<u>710,540</u>	<u>(21,200)</u>	<u>643,670</u>	<u>664,870</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>3,117,000</u>	<u>1,018,247</u>	<u>(2,098,753)</u>	<u>3,441,000</u>	<u>3,420,800</u>	<u>(20,200)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>3,225,140</u>	<u>1,536,927</u>	<u>611,787</u>	<u>3,419,800</u>	<u>4,064,470</u>	<u>644,670</u>

(Footnote)

The accompanying notes are an integral part of this statement.



Total Liabilities	25,651	135,764	28,001	11,214	57,811	90,092	1,294,205	1,091,512
Fixed Equity:								
Investment in general fixed assets						\$1,479,460		11,479,460
Fixed Intakes:								
Accrued for inventory		5,348						(5,348)
Accrued for other services	288,547	14,243	287,484					287,484
Designated	1,246,110	4,103,471		17,207	28,288			461,200
Unexpended / unexpended	1,600,411	3,411,764	287,484	17,207	58,262	11,479,460		3,461,276
Total Fixed Equity							90,092	17,401,402
TOTAL LIABILITIES AND FIXED EQUITY	25,651	1,451,459	287,484	450,881	456,671	91,458,920	1,294,205	18,177,060

The accompanying notes are an integral part of this statement.



MISSISSIPPI PUBLIC POLICE JURY  
 Coahoma, Louisiana  
 GOVERNMENTAL FUND - TYPE

Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balance  
 For the Year Ended December 31, 1998

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICES FUNDS	CAPITAL PROJECTS FUNDS	FIDUCIARY FUNDS - VERTICALS RESTORATION SUPERDABLE TRUST FUND	TOTAL MEMBERSHIP DUALY
<b>REVENUES</b>						
Taxes:						
Ad valorem taxes	\$29,782	\$2,619,116	\$19,625			10,200,203
Other taxes, penalties, and interest	66,998	8,329				84,799
Licenses and permits	319,301					319,301
Environmental revenues						
Federal grants	60,621					60,621
State funds:						
State grants	35,397	21,893				58,987
Parish transportation funds		152,494				152,494
State revenue sharing (net)	4,162	31,311				40,373
Revenue bonds	908,178					908,178
Parish equalization	1,239,753					1,239,753
Local funds	12,000					12,000
Fines and forfeitures	51,408	198,766	11,891	\$2,787		174,952
Use of money and property	55,299	92,391				147,690
Other revenues						16,128
Total revenues	1,138,638	3,074,021	28,516	1,387		4,192,562
<b>EXPENDITURES</b>						
Current:						
General government						

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

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**

All valuations 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 bills are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 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, all valorem taxes, state revenue sharing, and federal and state grants are treated as susceptible to accrual.

**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.

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

**Other Financing Sources (Uses)**

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

**E. BUDGET PRACTICES**

Preliminary budgets for the ensuing 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 encumbrance accounting. Outstanding purchase orders are considered to assure that current-year appropriations are not exceeded. 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

Legislative	18,737			82,172
Medical	221,715	214,056		435,833
Education	21,405			22,608
Finance and administration	540,805		4,793	545,605
Other general government	3,445	225,254		231,669
Public utility	140,978	594,528		1,031,018
Public works	131,868	2,212,183	531,112	2,845,320
Health and welfare	89,755	75,741		165,504
Culture and recreation	8,232	244,528		252,760
Economic development and assistance	41,513			42,373
Debt service		12,099	87,181	207,292
Total expenditures	<u>1,121,403</u>	<u>3,458,988</u>	<u>894,008</u>	<u>3,386,612</u>
			<u>311,112</u>	
<b>EXCESS (DEFICIENCY) OF RESOURCES OVER COMMITMENTS</b>	<u>1,687,481</u>	<u>473,838</u>	<u>17,048</u>	<u>1,579,343</u>
				<u>814,208</u>
<b>OTHER FINANCING SOURCES (Use)</b>				
Sale of fixed assets	170	42,273		42,447
Donations		59		59
Operating transfers in		1,993,379	6,240	1,999,619
Operating transfers out	<u>11,028,373</u>	<u>(8,288)</u>		<u>1,884,575</u>
Total other financing sources (less)	<u>(10,858,203)</u>	<u>1,145,325</u>	<u>6,240</u>	<u>1,884,575</u>
				<u>41,502</u>
<b>EXCESS (DEFICIENCY) OF RESOURCES AND OTHER SOURCES OVER COMMITMENTS AND OTHER USES</b>	518,880	840,857	17,048	666,502
			(521,449)	
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,118,247</u>	<u>1,419,001</u>	<u>279,418</u>	<u>2,817,006</u>
				<u>26,452</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$6,626,212</u>	<u>\$4,122,294</u>	<u>\$281,464</u>	<u>\$6,305,808</u>
			<u>517,262</u>	

The accompanying notes are an integral part of this statement.

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

Cash and Statement of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget  
 (GAAP) Basis and Actual  
 For the Year Ended December 31, 1999

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FUNDING AVAILABLE	BUDGET	ACTUAL	VARIANCE FUNDING AVAILABLE
<b>REVENUES</b>						
Taxes:						
All values taxes	\$400,000	\$499,783	\$99,783	\$2,262,600	\$2,605,116	\$342,516
Other taxes, penalties, and license	17,770	48,980	31,210	86,475	86,129	(346)
License and permits	140,000	149,904	9,904			
Intergovernmental revenues:						
Federal grants	40,000	68,611	28,611	3,850		(3,850)
State funds:						
State grants	18,000	33,867	15,867		21,000	21,000
Partial transportation funds				140,000	141,479	1,479
State revenue sharing (SRS)	8,000	9,152	1,152	55,175	55,521	346
Nonstate taxes	900,000	866,139	(33,861)			
Federal equalization funds	830,000	1,159,753	329,753			
Local funds	11,000	11,000				
Gifts and contributions:				140,400	175,561	35,161
Use of money and property	41,500	41,009	(491)	75,400	100,736	25,336
Other revenues		19,209	19,209	65,000	74,825	9,825
Total revenues	<u>\$2,089,770</u>	<u>\$2,758,602</u>	<u>\$668,832</u>	<u>\$2,683,530</u>	<u>\$2,912,137</u>	<u>\$228,607</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	124,180	101,757	(22,423)			
Judicial	801,111	233,775	(567,336)	248,610	219,876	(28,734)
Executive	31,987	31,686	(301)			
Finance and administrative	114,417	343,880	229,463			
Other general government	131,000	3,400	(127,600)	740,740	179,314	(561,426)
Public safety	190,740	190,778	38	11,157	107,230	(83,927)
Public works	100,725	111,899	11,174	2,683,448	2,519,108	(164,340)
Public and welfare	68,036	68,033	(3)	87,879	79,184	(8,695)
Culture and recreation	17,000	19,131	2,131	240,500	241,338	838
Economic development and assistance	50,073	43,115	(6,958)			
Other				31,700	33,000	1,300
Total expenditures	<u>\$2,011,031</u>	<u>\$2,034,622</u>	<u>\$23,591</u>	<u>\$3,687,524</u>	<u>\$3,688,602</u>	<u>\$10,078</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	<u>\$69,739</u>	<u>\$741,980</u>	<u>\$703,241</u>	<u>(1,004,004)</u>	<u>\$223,535</u>	<u>\$84,779</u>

**CAMERON PARISH POLICE JURY**

Cameron, Louisiana

**Notes to the Financial Statements (Continued)**

organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 1996, the police jury has cash and cash equivalents (net of cash overdraft of \$2,850) totaling \$2,363,906, as follows:

Petty cash	\$700
Cash with fiscal agent	17,300
Demand deposits	1,145,406
Time deposits	<u>1,600,000</u>
Total	<u>\$2,363,906</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 (as 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, 1996, are secured as follows:

Bank balances	<u>\$1,124,358</u>
Federal deposit insurance	\$409,677
Pledged securities (uncollateralized)	<u>2,291,837</u>
Total	<u>\$3,801,514</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.



## 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, 1988, 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; the Office of Management and Budget's Circular A-128, *Audit 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. 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 statements presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Each legal ly separate entities 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, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

INSTITUTION OF ACCOUNTANTS  
CAMERON PARISH  
ACCOUNTANTS

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