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Release Date: _____

**VERNON R
COON**
MEMBER PUBLIC ACCOUNTANT

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1997
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, 1997
With Supplemental Information Schedules

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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, 1987, 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that 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 or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally 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, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

VERNON R. COON
AUDITOR GENERAL
OFFICE OF THE AUDITOR
PUBLIC ACCOUNTANTS

STATE OF LOUISIANA
BUREAU OF REVENUE
MONROE, LOUISIANA

BRANCH OFFICE IN
MONROE, LOUISIANA
ACCOUNTING, AUDITING
AND FINANCIAL SERVICES

100 PONDCHERRILL DRIVE
WEST MONROE,
LOUISIANA 70091
PHONE 225-854-1100
TELE. FAX 225-854-1100
1-800-368-3000
FAX 225-854-1100

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditor's Report,

December 31, 1997

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, 1997, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 26, 1998 on my consideration of the Cameron Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was performed 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, including the schedule of expenditures of federal awards as required by U. S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, 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.



West Monroe, Louisiana

June 26, 1998

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CASHEM PARKER POLICYBURY

Company, Limited

ALL LONG-TERM AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1997

	--- GOVERNMENT FUND TYPE ---				GENERAL FUND	GENERAL FUND	GENERAL FUND	TOTAL
	GENERAL FUND	GENERAL FUND	GENERAL FUND	GENERAL FUND				
ASSETS AND OTHER DEBITS								
Cash and cash equivalents	\$1,509,399	\$2,175,813	\$200,000	\$11,178	\$8,792		\$3,906,271	
Receivables	884,495	2,990,238	174,087		88,178		4,036,998	
Due from other funds	18,307	52,056					70,363	
Due from other agencies	84,000	2,000					86,000	
Inventory		8,008					8,008	
Land, buildings and equipment								
Amounts available for debt service						\$11,828,480	\$11,828,480	
Amounts to be provided for retirement of general long-term obligations						188,882	188,882	
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,496,191</u>	<u>\$5,266,107</u>	<u>\$374,087</u>	<u>\$11,178</u>	<u>\$96,970</u>	<u>\$11,828,480</u>	<u>\$18,173,113</u>	
LIABILITIES AND FUND EQUITY								
Accounts payable	\$18,871	\$110,209	\$6,100				\$135,180	
Due to other funds	3,873	80,377	4,000	\$11,218			99,468	
Due to other agencies	1,439						1,439	
Due to others	875						875	
Unearned funds and interest payable					888,718		888,718	
Deferred compensation benefits								
Compensated absence payable								
Funds payable								
Total Liabilities	<u>\$21,068</u>	<u>\$190,586</u>	<u>\$10,600</u>	<u>\$12,218</u>	<u>\$888,718</u>	<u>\$888,718</u>	<u>\$1,024,830</u>	

Fund Equity:						
Investment in general fund assets						11,638,563
Fund balances:						
Reserved for liquidity	8,044					8,044
Reserved for debt service		282,563				282,563
Designated	14,070					14,070
Unreserved - undesignated	2,628,400	1,367,347	12,284	8,292		4,012,323
Total Fund Equity	<u>1,728,584</u>	<u>2,017,257</u>	<u>12,284</u>	<u>8,292</u>	<u>11,638,563</u>	<u>18,396,476</u>
TOTAL LIABILITIES						
AND FUND EQUITY						
	26,011,963	28,088,120	2,469,621	211,278	211,638,563	228,129,125

The accompanying notes are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameras, Laptops
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1997

	GENERAL FUND	GENERAL FUND - 0001	SALE TAX FUND - 0002	SALE TAX FUND - 0003	CAPITAL PROJECTS FUND - 0004	PROTECTION DEPT. NO. 1 FUND - 0005	PROTECTION DEPT. NO. 2 FUND - 0006	TOTAL MATRIBALANCE
REVENUES								
Taxes:								
All vehicles taxes	\$408,819	\$2,804,000	\$163,867					\$3,380,786
Other taxes, penalties, and interest	51,375	16,144						73,759
Licenses and permits	342,254							342,254
Intergovernmental revenues:								
Federal grants	46,362	30,113	9,258					85,733
State grants	135,678	25,993						171,972
Parish transportation funds		197,466						197,466
State revenue sharing (SRS)	1,441	31,623						38,814
Services tax	201,582							201,582
Parish equalization	1,472,481							1,472,481
Local funds	15,439							15,439
Fees and forfeitures	297,301							297,301
Use of money and property	79,729	943,274	11,677		51,390			1,035,350
Other revenues	3,450	88,277						91,727
Total revenues	3,871,213	3,458,289	188,552		1,390		1,473	6,811,482
EXPENDITURES								
Current:								
General government:								
Legislative	113,274							113,274
Judicial	258,270	308,202						466,472

Services	20,282				20,282
Provision and administrative	227,425				227,425
Other general provincial	28,819				28,819
Public safety	200,581	7,689			208,270
Public works	111,000	2,787,418		93	2,898,501
Health and welfare	63,824	25,972			89,796
Culture and recreation	16,108	303,879			319,987
Economic development and assistance	60,195				60,195
Data services		282	174,858		175,140
Total expenditures	<u>1,258,126</u>	<u>3,887,126</u>	<u>18,348</u>	<u>93</u>	<u>5,271,487</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,298,147</u>	<u>(528,852)</u>	<u>4,397</u>	<u>(1,281)</u>	<u>1,448,880</u>
OTHER FINANCING SOURCES (USES)					
Sale of fixed assets	0/0	1,453			1,454
Operating transfers in		1,273,687			1,273,687
Operating transfers out	<u>(1,223,652)</u>				<u>(1,223,652)</u>
Total other financing sources (uses)	<u>(1,223,652)</u>	<u>1,275,140</u>	<u>0/0/0/0</u>	<u>0/0/0/0</u>	<u>1,454</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>81,491</u>	<u>698,295</u>	<u>4,397</u>	<u>1,260</u>	<u>1,490,034</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,825,277</u>	<u>4,173,268</u>	<u>381,218</u>	<u>(17,252)</u>	<u>6,285,581</u>
FUND BALANCES AT END OF YEAR	<u>1,911,928</u>	<u>4,871,511</u>	<u>385,615</u>	<u>(16,094)</u>	<u>6,763,656</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**

Continued Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 (GAAP) Basis and Actual
 For the Year Ended December 31, 1997

	... GENERAL FUNDS SPECIAL REVENUE FUNDS ...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$550,000	\$609,819	\$59,819	\$2,407,217	\$2,664,070	\$256,753
Other taxes, penalties, and interest	38,200	77,170	(1,027)	16,400	36,144	(200)
Licenses and permits	200,500	242,254	48,754			
Intergovernmental revenues:						
Federal grants	55,000	48,282	(5,718)	5,000	10,212	4,212
State funds						
State grants	115,570	115,570	22,000		25,900	25,900
State transportation funds				140,000	187,460	7,460
State revenue sharing fund	7,000	7,000	(2,570)	70,073	30,483	(3,442)
Revenue loans	300,000	304,582	1,582			
State equalization funds	1,247,170	1,471,408	208,238			
Local funds	11,000	11,000	1,480			
Fees and donations				166,000	227,131	76,131
Use of money and property	40,000	70,770	77,770	96,478	140,274	44,796
Other revenues	1,000	1,000	2,470	70,227	80,177	10,000
Total revenues	<u>3,062,000</u>	<u>3,771,261</u>	<u>497,756</u>	<u>3,000,000</u>	<u>3,528,000</u>	<u>360,000</u>
EXPENDITURES						
Current:						
General government:						
Legislative	123,250	113,224	9,026			
Judicial	243,250	236,270	6,980	212,070	208,203	3,771
Elections	34,100	30,282	13,891			
Finance and administrative	289,100	323,425	(28,325)			
Other general government:	113,200	36,519	94,681	246,031	248,463	5,448
Public safety	298,077	300,881	(2,804)	416,833	397,339	(12,334)
Public works	224,078	211,000	(12,078)	1,774,206	1,797,416	24,210
Health and welfare	81,150	83,824	(2,674)	49,473	79,973	8,441
Culture and recreation	16,800	16,256	544	229,000	223,979	5,021
Economic development and assistance	83,227	80,590	24,637			
Debt service				1,000	793	793
Total expenditures	<u>3,298,732</u>	<u>3,276,134</u>	<u>122,598</u>	<u>4,029,500</u>	<u>3,880,079</u>	<u>149,421</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,263,268</u>	<u>1,295,127</u>	<u>374,490</u>	<u>1,000,000</u>	<u>1,120,767</u>	<u>241,400</u>

(Continued)

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

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
FAMAP Basis and Actual
For the Year Ended December 31, 1997

	... CENTRAL FUNDS SPECIAL REVENUE FUNDS ...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES (Used)						
Sale of fixed assets		500	500		11,850	11,850
Operating transfer in				11,860,000	1,270,000	228,000
Operating transfer out	(1,170,000)	(1,271,000)	(1,011)			
Total other financing sources (used)	<u>(1,170,000)</u>	<u>(1,271,000)</u>	<u>(1,511)</u>	<u>1,860,000</u>	<u>1,281,850</u>	<u>239,850</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(5,200)	511,000	516,200	(21,000)	830,100	851,100
FUND BALANCES AT BEGINNING OF YEAR	<u>1,607,000</u>	<u>1,614,200</u>	<u>67,200</u>	<u>1,770,000</u>	<u>1,691,950</u>	<u>(78,050)</u>
FUND BALANCES AT END OF YEAR	<u>\$1,551,800</u>	<u>\$2,125,200</u>	<u>\$569,400</u>	<u>\$1,749,000</u>	<u>\$2,522,050</u>	<u>\$773,050</u>

(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, 1997

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 rescue 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 include:

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
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
Mosquito Abatement District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

Component Unit	Fiscal Year	Criteria Used
Waterworks District No. 2	December 31	1 & 3
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.

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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 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 fund 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.

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 ad valorem 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 occasionally funds 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 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

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 47:193 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 (Uses)

Transfers between funds which are not expected to be repaid and proceeds from the sale of fixed assets are accounted for as other financing sources (uses) 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

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

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

At December 31, 1997, the police jury has cash and cash equivalents totaling \$3,746,271, as follows:

Petty cash	\$300
Cash with fiscal agent	3,019
Demand deposits	1,349,052
Time deposits	<u>2,394,000</u>
Total	<u>\$3,746,271</u>

Time 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, 1997, are secured as follows:

Bank balances	<u>\$4,182,851</u>
Federal deposit insurance	\$825,004
Pledged securities (uncollateralized)	<u>6,627,953</u>
Total	<u>\$7,257,957</u>

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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 (20.106); however, Louisiana Revised Statute 39:1228 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

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 (a) not paid or made available to the employee or other beneficiary until 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, 1997, 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, 1997, employees have accumulated and vested \$125,512 of employee leave benefits, computed in accordance with GASB Codification Section 500. 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.

II. 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.

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

2. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Parishwide taxes:			
Parish	2.00	3.25	Indefinite
Road maintenance and construction	3.86	5.96	2009
Garbage	6.97	7.09	2004
Courthouse maintenance	2.54	2.38	2005
Library maintenance	2.00	2.08	1999
Health unit maintenance	1.17	1.19	2005
Fire protection districts:			
No. 1 - maintenance	8.12	\$0.38	2004
No. 7 - maintenance	4.00	4.12	1997
No. 9:			
Maintenance	2.28	2.28	2005
Bonds	Variable	.25	2009
No. 10:			
Maintenance	2.00	1.88	1997
Bonds	Variable	3.00	2009
No. 15 - maintenance	4.00	3.69	1998
No. 16:			
Maintenance	11.00	11.05	2000
Bonds	Variable	2.30	2011
Hackberry:			
Maintenance	4.04	4.04	2004
Bonds	Variable	3.00	2004

The difference between authorized and levied millages is the result of reassessments 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 1997 assessed valuation (amounts expressed in thousands):

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

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$7,692	3.44%
Warren SGL, Incorporated	7,270	3.14%
AMR Pipeline Company	7,164	3.06%
Transcontinental Gas Pipeline	4,834	2.05%
Amoco Production Company	3,697	1.61%
Texas Eastern Transmission Corporation	3,689	1.60%
Trico-Marine Assets	3,248	1.39%
Cargo Industrial Products	3,128	1.31%
Higman Barge Lines, Inc.	3,106	1.30%
Tenneco	3,072	1.28%
Total	<u>346,100</u>	<u>12.58%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes - Ad valorem	\$431,219	\$2,947,380	\$176,047	\$3,554,646
Grants:				
Federal	5,647			5,647
State	346,629	22,099		368,728
Other		20,588		20,588
Total	<u>\$823,495</u>	<u>\$3,090,067</u>	<u>\$176,047</u>	<u>\$3,089,610</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1997:

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	\$524,685		(930,000)	\$494,685
Buildings	5,037,340	52,580		5,089,920
Furniture and equipment	5,140,305	269,483	(5,867)	5,373,721
Total Police Jury	<u>10,702,330</u>	<u>289,063</u>	<u>(935,867)</u>	<u>10,055,526</u>
Criminal Court - equipment and furniture	88,655	NONE	(991)	87,664
Library:				
Buildings	120,865			120,865
Furniture and equipment	109,719	1,300	(2,478)	108,600
Books	401,715	40,777	(3,180)	439,312
Total Library	<u>632,319</u>	<u>42,077</u>	<u>(2,658)</u>	<u>671,738</u>
Total	<u>\$11,419,643</u>	<u>\$231,140</u>	<u>(\$42,525)</u>	<u>\$11,608,258</u>

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 also 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, 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

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

employee contributions, may retire at the ages 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. This report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14639, Baton Rouge, Louisiana 70804-0639, 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 7.35 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionally 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 11:909, 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, 1997, 1998, and 1999, were \$104,019, \$118,943, and \$133,584, 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 1997, the costs for 27 retirees' benefits totaled \$13,690.

7. LEASES

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:	
1998	\$11,775
1999	11,775
2000	11,680
2001	11,450
2002	11,190
Thereafter	<u>39,191</u>
Total	<u>\$98,691</u>

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1997:

	<u>Long-term Bonds</u>	<u>Compensated Absences</u>	<u>Leases Payable</u>	<u>Total</u>
Long-term debt payable at January 1	\$1,157,000	\$130,500	\$705	\$1,288,205
Additions		108,512		108,512
Deductions	<u>(110,000)</u>	<u>(108,580)</u>	<u>(705)</u>	<u>(229,285)</u>
Long-term debt payable at December 31	<u>\$1,047,000</u>	<u>\$230,512</u>	<u>NONE</u>	<u>\$1,277,512</u>

General obligation bonds are comprised of the following individual issues:

Fire District No. 9 of Cameron Parish - \$1,950,000. Issue of April 1, 1983, due in annual installments of \$5,000 to \$200,000 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.	\$30,000
Fire District No. 10 of Cameron Parish - \$1,200,000. Issue of February 1, 1978, due in annual installments of \$44,000 to \$89,000 through February 1, 2003; interest at 5.50 to 6.00 per cent. Debt retirements are made from Fire District No. 10 Debt Service Fund.	462,000

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

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 retirement are made from Fire District No. 16 Debt Service Fund.	110,000
Hackberry Fire District of Cameron Parish - \$900,000. Issued 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 Hackberry Fire District Debt Service Fund.	<u>443,000</u>
Total long-term bonds at December 31, 1997	<u>\$1,043,000</u>

The annual requirements to amortize all bonds outstanding at December 31, 1997, including interest payments of \$264,808, are as follows:

Year ending:	
1998	\$174,304
1999	176,269
2000	177,894
2001	179,560
2002	181,815
2003-2011	<u>423,966</u>
Total	<u>\$1,311,808</u>

As shown on Statement A, \$793,563 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 96:562, 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, 1997, the statutory limit is \$13,099,636.

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:

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

Balance January 1, 1997	\$57,641
Additions	38,912
Reductions	<u>NONE</u>
Balance December 31, 1997	<u>\$96,553</u>

10. DUE FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 1997, are as follows:

	Due From Other Funds	Due To Other Funds
	<u> </u>	<u> </u>
General Fund	\$10,927	\$5,872
Special Revenue Funds:		
Parishwide Road and Bridge Maintenance	2,843	127
Fire Protection District No. 1 Maintenance	18	
Fire Protection District No. 7 Maintenance	4,018	
Fire Protection District No. 9 Maintenance	18	
Fire Protection District No. 10 Maintenance	125	
Fire Protection District No. 15 Maintenance	18	
Fire Protection District No. 16 Maintenance	14,168	
Hackberry Fire Protection District Maintenance	18	10,000
Parishwide Garbage	48	
Cannal Court	454	
Library	388	
Capital Projects Funds:		
Fire Protection District No. 18		12,214
Debt Service Funds:		
Fire Protection District No. 7		<u>4,000</u>
Total	<u>\$92,415</u>	<u>\$12,414</u>

11. DUE FROM OTHER AGENCIES

The following amounts are due from other agencies at December 31, 1997:

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

General Fund:	
Fire Protection District No. 14	5899
Mosquito Abatement District No. 1	1,927
Recreation Districts:	
No. 3	3,289
No. 6	957
No. 7	10,004
No. 9	9,109
Waterworks Districts:	
No. 1	11,191
No. 2	10,839
No. 7	1,043
No. 9	1,745
No. 10	7,934
No. 11	3,588
Cameron Headstart	(1,911)
Total General Fund	<u>64,432</u>
Fire Protection District No. 7 Maintenance	
Recreation District No. 7	<u>2,020</u>
Total due from other agencies	<u>\$67,452</u>

At December 31, 1997, the police jury's General Fund owed \$1,008 to Recreation District No. 5, \$420 to Waterworks District No. 10, for overpayment of insurance, and \$875 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 \$392,563 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, 1997, the designated fund balance for the worker's compensation self-insurance was \$390,484.

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

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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, 1997, the designated fund balance for the property insurance trust was \$18,136. Total Designated fund balance for the General Fund at December 31, 1997 is \$408,820.

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, 1997, the designated fund balance for the Road and Bridge Trust was \$14,870.

13. LITIGATION

At December 31, 1997, the police jury is involved in several lawsuits. In the opinion of the district attorney, resolution of these suits 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. On December 10, 1997, the food stamp program was closed out with \$28,500 of stamps transferred to Cade Parish and the remaining \$9,949 of stamps being destroyed by the state. Activity for the year ended December 31, 1997, follows:

Balance at January 1, 1997	\$278,970
Received	110,000
Issued	(520,521)
Transferred	(56,500)
Destroyed	<u>(9,949)</u>
Balance at December 31, 1997	<u>NOGS</u>

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

15. PRIOR PERIOD ADJUSTMENT

The beginning fund balance of the Debt Service Funds has been adjusted to correct an error in the recognition of ad valorem taxes receivable for Fire Protection District No. 3. This amount was presented as a revenue of the Debt Service Fund at December 31, 1998. The following reconciles the beginning fund balance of the Debt Service Fund, as previously reported, with the amount shown on Statement B.

Fund balance as previously reported	5991,684
Correction of tax receivables	<u>(228)</u>
Fund balance - restated	<u>5989,396</u>

SUPPLEMENTAL INFORMATION SCHEDULES

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

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.

CRIMINAL COURT FUND

The Criminal Court Fund was established under Section 371.11 of Title 13 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 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 Coastal Scenic Trail, marinas, visitor centers, parks, public beaches, fishing piers, etc. This fund is financed by a state tax on hotel occupancy in Cameron Parish.

EXCESS (DEFICIENCY) OF									
REVENUES OVER									
EXPENDITURES	1,011,854	54,715	181,533	30,738	175,364	17,880	1,187	25,988	21,284
									10,110
OTHER FUNDING									
SOURCES OTHER	1,654							197	1,851
Sale of fixed assets	1,270,880								3,662
Operating transfers to									
Total other financing								187	3,662
sources (uses)									1,271,283
EXCESS (DEFICIENCY) OF									
REVENUES AND OTHER									
SOURCES OVER	140,682	54,730	183,666	316,781	275,364	27,868	3,187	26,280	25,144
EXPENDITURES									988,185
AND OTHER USES									
FUND BALANCES AT									
BEGINNING OF YEAR	698,231	83,480	994,208	1,022,032	914,817	27,893	6,537	443,235	27,628
ENDING OF YEAR	838,913	138,190	1,175,741	1,338,813	1,190,181	55,751	9,724	511,713	50,588
FUND BALANCES AT									
END OF YEAR									

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SPECIAL REVENUES - FIRE PROTECTION DISTRICT
MAINTENANCE FUNDS

Continued Balance Sheet, December 31, 1997

	895.1	895.2	895.3	895.4	895.5	895.6	895.7	Total
ASSETS								
Cash and cash equivalents	\$48,118	\$69,433	\$10,113	\$24,898	\$24,898	\$98,973	\$17,322	\$433,802
Receivables	279,388	31,806	80,812	80,180	9,387	55,868	87,794	317,315
Due from other funds	0	4,814	0	115	0	14,458	0	18,387
Due from other agencies	0	2,050	0	0	0	0	0	2,050
TOTAL ASSETS	<u>\$767,506</u>	<u>\$108,103</u>	<u>\$91,025</u>	<u>\$110,181</u>	<u>\$34,285</u>	<u>\$169,309</u>	<u>\$105,116</u>	<u>\$1,377,607</u>
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable	\$7,333	\$748	\$2,311	\$4,888	\$389	\$1,714	\$2,176	\$18,138
Due to other funds	0	0	0	0	0	0	0	18,000
Total Liabilities	<u>7,333</u>	<u>748</u>	<u>2,311</u>	<u>4,888</u>	<u>389</u>	<u>1,714</u>	<u>2,176</u>	<u>36,138</u>
Fund Equity - fund balances - unrestricted - undesignated	\$80,173	\$1,352	\$18,714	\$6,293	\$3,896	\$167,595	\$102,940	\$1,341,469
TOTAL LIABILITIES AND FUND EQUITY	<u>\$87,506</u>	<u>\$2,100</u>	<u>\$21,025</u>	<u>\$11,181</u>	<u>\$4,285</u>	<u>\$169,309</u>	<u>\$104,116</u>	<u>\$1,377,607</u>

CAMDEN PARKSIDE POLICE DEPT
 Expenses, Location
SPECIAL REVENUE - FIRE PROTECTION DISTRICT
MAINTENANCE FUNDS

Comparing Availability of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended December 31, 1997

	1997	1997	1997	1997	1997	1997	TOTAL
REVENUES							
Taxes:							
All-volume taxes	828,031	828,471	828,500	828,071	828,300	828,365	817,355
Other taxes, penalties, and interests	4,541	2,803	2,258	1,642		2,023	16,441
Intergovernmental revenues:							
Federal grants - Equipment to fire of town	1,487	1,362	911	2,894	1,658	2,478	13,212
State grants - Equipment to fire of town	2,747		358	358		902	3,080
State funds - state revenue sharing (net)	22,407	1,078	1,019	1,374	3,365	2,067	46,193
Use of interest and property	32		1,258			32	1,425
Other revenues	38,176	28,284	48,344	11,887	28,095	8,438	59,100
Total revenues	<u>932,464</u>	<u>929,938</u>	<u>932,380</u>	<u>932,884</u>	<u>932,728</u>	<u>932,728</u>	<u>929,300</u>
EXPENDITURES							
Current - public safety	279,372	272,711	6,079	1,801	44,715	11,494	318,191
EXCESS OF REVENUES OVER EXPENDITURES	<u>653,092</u>	<u>657,227</u>	<u>926,301</u>	<u>931,083</u>	<u>887,973</u>	<u>921,234</u>	<u>611,109</u>
FUNDS BALANCES AT BEGINNING OF YEAR	<u>1,000,000</u>	<u>797,211</u>	<u>2,178,232</u>	<u>29,261</u>	<u>2,644,094</u>	<u>1,000,000</u>	<u>2,178,232</u>
FUNDS BALANCES AT END OF YEAR							

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1997

DEBT 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, 9, 10, 15, 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.

CAMERON PARISH POLICE JURY
 Cameron, Louisiana
FIREFIGHTERS' - FIRE PROTECTION DISTRICT FUNDS

Combining Balance Sheet, December 31, 1997

	1997	1998	1999	2000	BACKLOG	Total
ASSETS						
Cash and cash equivalents	\$7,313	\$7,698	\$104,866	\$68,576	\$43,352	\$231,605
Receivables	<u>3,227</u>	<u>3,127</u>	<u>51,123</u>	<u>11,045</u>	<u>54,652</u>	<u>113,274</u>
TOTAL ASSETS	<u>\$10,540</u>	<u>\$10,825</u>	<u>\$155,989</u>	<u>\$79,621</u>	<u>\$98,004</u>	<u>\$346,819</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable		\$142	\$1,963	\$337	\$2,504	\$2,946
Due to other funds	\$4,890					4,890
Accrued bonds and interest payable	<u>611</u>	<u>325</u>	<u>1,289</u>			<u>1,225</u>
Total liabilities	<u>4,491</u>	<u>467</u>	<u>3,252</u>	<u>337</u>	<u>2,504</u>	<u>10,019</u>
Fund Equity - fund balances:						
Reserved for debt service		14,715	189,345	80,284	107,778	392,027
Unreserved - undesignated	<u>1,331</u>					<u>1,331</u>
Total Fund Equity	<u>1,331</u>	<u>14,715</u>	<u>189,345</u>	<u>80,284</u>	<u>107,778</u>	<u>383,803</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,501</u>	<u>\$15,115</u>	<u>\$192,637</u>	<u>\$80,621</u>	<u>\$110,282</u>	<u>\$346,819</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana
BEST SERVICE - FIRE PROTECTION DISTRICT FUNDS

Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1997

	<u>NO. 7</u>	<u>NO. 9</u>	<u>NO. 10</u>	<u>NO. 11</u>	<u>NO. 12</u>	<u>NO. 13</u>	<u>NO. 14</u>	<u>NO. 15</u>	<u>NO. 16</u>	<u>NO. 17</u>	<u>TOTAL</u>
REVENUES											
All revenues total	\$6,186	\$87,573	\$19,868	\$61,372	\$163,997						
Federal grants - payment-in-fee-of-audit	939	1,303	354	3,896	9,258						
Use of money and property	29	430	1,696	3,429	11,677						
Total revenues	<u>994</u>	<u>9,136</u>	<u>37,644</u>	<u>15,061</u>	<u>66,831</u>	<u>286,932</u>					
EXPENDITURES											
Current - general government	99	365	3,062	906	3,177	7,689					
Debt service:											
Principal	8,000	5,000	62,000	2,000	30,000	110,000					
Interest and other charges	718	3,087	28,548	7,608	24,990	64,853					
Total expenditures	<u>8,817</u>	<u>8,452</u>	<u>94,610</u>	<u>12,508</u>	<u>57,767</u>	<u>237,542</u>					
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(7,823)</u>	<u>(1,316)</u>	<u>3,033</u>	<u>1,675</u>	<u>9,064</u>	<u>4,390</u>					
FUND BALANCES AT BEGINNING OF YEAR	<u>10,711</u>	<u>16,311</u>	<u>126,912</u>	<u>78,490</u>	<u>64,714</u>	<u>591,758</u>					
FUND BALANCES AT END OF YEAR	<u>\$2,888</u>	<u>\$14,995</u>	<u>\$13,884</u>	<u>\$80,165</u>	<u>\$73,778</u>	<u>\$596,298</u>					

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1997

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 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 for the period of January through July. Beginning in August, each juror received \$1,200 per month, which was in accordance with Senate Bill No. 1443 of 1997.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1997

Douaine Conner	\$11,992
George Blichin	11,992
George LeDoux	11,992
Allen Beaulieu, President	12,741
Charles A. Sandifer	11,992
Leslie M. Savoie	<u>11,992</u>
Total	<u>\$72,701</u>

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendment of 1996*; 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 Compliance and Internal Control Over Financial Reporting

CAMERON PARISH POLICE JURY Cameron, Louisiana

I have audited the primary government financial statements of Cameron Parish Police Jury, as of December 31, 1997, and for the year then ended, and have issued my report thereon dated June 26, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Parish Police Jury's primary government financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Cameron Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in

VERNON COON, Chartered Accountant
100 PROFESSIONAL CENTER
SUITE 1000
MONROE, LOUISIANA 70133
PHONE 225-389-2221
FAX 225-389-2222
TOLL FREE 800-441-6888
WWW.VCACCENT.COM

CAMERON PARISH POLICE JURY
Cameron, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1997

relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I named no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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



West Monroe, Louisiana
June 26, 1998



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Compliance

I have audited the compliance of the Cameron Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 1997. Cameron Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Cameron Parish Police Jury. My responsibility is to express an opinion on the Cameron Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Cameron Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Cameron Parish Police Jury's compliance with those requirements.

In my opinion, Cameron Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1997. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

VERNON R. COON
AUDITOR GENERAL OF LOUISIANA
100 PROFESSIONAL CENTER
SUITE 1000
MONROE, LOUISIANA 70601
TELEPHONE: 225-389-2200
FACSIMILE: 225-389-2201
WWW.COON.AUDITORSTATE.LA.GOV

CAMERON PARISH POLICE JURY

Cameron, Louisiana

**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
December 31, 1997**

Internal Control Over Compliance

The management of the Cameron Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Cameron Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that I consider to be material weaknesses.

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



West Monroe, Louisiana
June 28, 1998

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Cameron Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Cameron Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Cameron Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Cameron Parish Police Jury are reported.
7. The program tested as a major program included the USDA Food Stamp Program - CFDA 10-551.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Cameron Parish Police Jury was not determined to be a low-risk auditee.

(Continued)

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 1997

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

(Continued)

CAMERON PARISH POLICE TURKEY
Cameron, Louisiana

Schedule of Dependents of Federal Awards
For the Year Ended December 31, 1997

PROGRAM CATEGORY - NAME THROUGH WHICH PROGRAM NAME	FY97 AMOUNT	FEDERATION REVENUE	STATE REVENUE	FEDERAL REVENUE	STATE REVENUE	FEDERAL REVENUE	STATE REVENUE	FEDERAL REVENUE	STATE REVENUE
United States Department of Agriculture									
Federal through Louisiana Department of Social Services	10,000	NOA	857,000 #	1,018,000	850,011	60,989			
Food Stamps				1,018,000	850,000	68,000			
State Administrative Matching Grants for Food Stamp Program	10,000	NOA		1,018,000	850,000	68,000			
Total United States Department of Agriculture				1,018,000	850,011	68,000			
United States Department of Commerce									
Federal through Louisiana Department of Natural Resources - Coastal Zone Management Program	11,418	850,000 85,000	10,411	12,000	11,044	956			
Total United States Department of Commerce				12,000	11,044	956			
United States Department of Transportation									
Federal through Louisiana Department of Transportation and Development - Public Transportation for Non-Disabled Ages	20,000	14-18-3004	6,748	7,000	7,016	884			
Total United States Department of Transportation				7,000	7,016	884			
Other Financial Assistance									
Direct program - United States Department of the Interior - Payment in Lieu of taxes	NOA	NOA	10,000	10,475	10,475	500			
Total Federal Financial Assistance				10,475	10,521	500			
FOUNDED:									
This schedule was prepared on the modified accrual basis of accounting. # Represents food stamp inventory on hand at beginning of year.									

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1997

There were no audit findings reported in the audit for the year ended December 31, 1996.