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CAMERON PARISH POLICE JURY
Cameron, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1999
With Supplemental Information Schedules**

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

Release Date APR 26 2000

**VERNON·R
COON**
CERTIFIED 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, 1999
With Supplemental Information Schedules

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CAMERON PARISH POLICE JURY
Cameron, Louisiana
Contents, December 31, 1999

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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, 1999, 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. Those 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, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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CAMERON PARISH POLICE JURY

Cameron, Louisiana
Independent Auditor's Report,
December 31, 1999

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, 1999, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

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, *Audits 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.

In accordance with *Government Auditing Standards*, I have also issued my report dated April 5, 2000 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
April 5, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CAMERON PARISH POLICE JURY
Cameron, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

..... GOVERNMENTAL FUND TYPE.....

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS - CREOLE	FIDUCIARY FUND TYPE - TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS								
Cash and cash equivalents	\$827,805	\$3,148,033	\$212,501	\$29	\$1,609			\$4,189,977
Investments					228,587			228,587
Receivables	747,336	2,701,340	494,930					3,943,606
Due from other funds	171,936	12,894						184,830
Due from other agencies	180,093	4,891						184,984
Inventory		23,697						23,697
Land, buildings and equipment						\$12,577,387		12,577,387
Amount available for debt service							\$676,855	676,855
Amount to be provided for retirement of general long-term obligations							375,545	375,545
TOTAL ASSETS AND OTHER DEBITS	\$1,927,170	\$5,890,855	\$707,431	\$29	\$230,196	\$12,577,387	\$1,052,400	\$22,385,468
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$126,685	\$161,427	\$16,391					\$304,503
Due to other funds	12,874	171,956						184,830
Due to others	33							33
Matured bonds and interest payable			14,185					14,185
Deferred compensation benefits					\$228,587			228,587
Compensated absences payable							\$140,204	140,204
Capital lease payable							106,196	106,196
Bonds payable							806,000	806,000
Total Liabilities	139,592	333,383	30,576	NONE	228,587	NONE	1,052,400	1,784,538

CAMERON PARISH POLICE JURY
 Cameron, Louisiana
 GOVERNMENTAL FUND TYPE

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS - CREOLE WATERWORKS - LCDBG	FIDUCIARY FUND - WETLANDS RESTORATION EXPENDABLE TRUST FUND	TOTAL (MEMORANDUM ONLY)
REVENUES						
Taxes:						
Ad valorem taxes	\$397,907	\$2,518,700	\$490,677			\$3,407,284
Other taxes, penalties, and interest	52,140	48,349				100,489
Licenses and permits	330,288					330,288
Intergovernmental revenues:						
Federal grants	206,702	62,655		\$126,277		395,634
State funds:						
State grants	448,918	86,893				535,811
Parish transportation funds		144,140				144,140
State revenue sharing (net)	8,108	31,444				39,552
Severance taxes	752,495					752,495
Parish equalization	970,477					970,477
Local funds	12,000					12,000
Fines and forfeitures		210,909				210,909
Use of money and property	58,498	174,880	9,525		\$66	242,969
Other revenues	13,201	84,722				97,923
Total revenues	<u>3,250,734</u>	<u>3,362,692</u>	<u>500,202</u>	<u>126,277</u>	<u>66</u>	<u>7,239,971</u>
EXPENDITURES						
Current:						
General government:						
Legislative	132,375					132,375
Judicial	232,987	245,703				478,690

Elections	29,483				29,483
Finance and administrative	517,041				517,041
Other general government	9,556	243,582	17,466		270,604
Public safety	222,014	318,246			540,260
Public works	718,899	3,084,081		147,741	3,950,814
Health and welfare	63,350	292,070			355,420
Culture and recreation	72,442	328,073			400,515
Economic development and assistance	104,907				104,907
Debt service	52,369		176,267		228,636
Total expenditures	<u>2,155,423</u>	<u>4,511,755</u>	<u>193,733</u>	<u>147,741</u>	<u>7,008,745</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,095,311</u>	<u>(1,149,063)</u>	<u>306,469</u>	<u>(21,464)</u>	<u>231,226</u>
OTHER FINANCING SOURCES (Uses)					
Sale of fixed assets	2,360	4,222			6,582
Operating transfers in		1,230,000		21,493	1,251,493
Operating transfers out	<u>(1,251,493)</u>				<u>(1,251,493)</u>
Total other financing sources (uses)	<u>(1,249,133)</u>	<u>1,234,222</u>	<u>NONE</u>	<u>21,493</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(153,822)</u>	<u>85,159</u>	<u>306,469</u>	<u>29</u>	<u>237,808</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,941,400</u>	<u>5,472,313</u>	<u>370,386</u>	<u>NONE</u>	<u>7,785,735</u>
FUND BALANCES AT END OF YEAR	<u>\$1,787,578</u>	<u>\$5,557,472</u>	<u>\$676,855</u>	<u>\$29</u>	<u>\$8,023,543</u>

The accompanying notes are an integral part of this statement.

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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
(GAAP) Basis and Actual
For the Year Ended December 31, 1999

GENERAL FUND.....			...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>
REVENUES						
Taxes:						
Ad valorem taxes	\$389,000	\$397,907	\$8,907	\$2,460,149	\$2,518,700	\$58,551
Other taxes, penalties, and interest	34,081	52,140	18,059	16,735	48,349	31,614
Licenses and permits	329,361	330,288	927			
Intergovernmental revenues:						
Federal grants	61,600	206,702	145,102	3,295	62,655	59,360
State funds:						
State grants	397,185	448,918	51,733	10,000	86,893	76,893
Parish transportation funds				156,660	144,140	(12,520)
State revenue sharing (net)	7,750	8,108	358	32,100	31,444	(656)
Severance taxes	750,000	752,495	2,495			
Parish equalization funds	902,442	970,477	68,035			
Local funds	12,000	12,000				
Fines and forfeitures				189,500	210,909	21,409
Use of money and property	53,000	58,498	5,498	144,000	174,880	30,880
Other revenues	78,104	13,201	(64,903)	150,944	84,722	(66,222)
Total revenues	<u>3,014,523</u>	<u>3,250,734</u>	<u>236,211</u>	<u>3,163,383</u>	<u>3,362,692</u>	<u>199,309</u>
EXPENDITURES						
Current:						
General government:						
Legislative	135,288	132,375	2,913			
Judicial	234,363	232,987	1,376	279,091	245,703	33,388
Elections	43,567	29,483	14,084			
Finance and administrative	587,413	517,041	70,372			
Other general government		9,556	(9,556)	303,021	243,582	59,439
Public safety	246,581	222,014	24,567	480,742	318,246	162,496
Public works	894,474	718,899	175,575	3,274,632	3,084,081	190,551
Health and welfare	49,950	63,350	(13,400)	460,335	292,070	168,265
Culture and recreation	107,924	72,442	35,482	336,620	328,073	8,547
Economic development and assistance	116,611	104,907	11,704			
Debt service		52,369	(52,369)			
Total expenditures	<u>2,416,171</u>	<u>2,155,423</u>	<u>260,748</u>	<u>5,134,441</u>	<u>4,511,755</u>	<u>622,686</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>598,352</u>	<u>1,095,311</u>	<u>496,959</u>	<u>(1,971,058)</u>	<u>(1,149,063)</u>	<u>821,995</u>

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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
(GAAP) Basis and Actual
For the Year Ended December 31, 1999

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets		\$2,360	\$2,360		\$4,222	\$4,222
Operating transfers in				\$1,102,167	1,230,000	127,833
Operating transfers out	(1,158,493)	(1,251,493)	(93,000)			
Total other financing sources (uses)	<u>(1,158,493)</u>	<u>(1,249,133)</u>	<u>(90,640)</u>	<u>1,102,167</u>	<u>1,234,222</u>	<u>132,055</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(560,141)	(153,822)	406,319	(868,891)	85,159	954,050
FUND BALANCES AT BEGINNING OF YEAR	<u>1,441,156</u>	<u>1,941,400</u>	<u>500,244</u>	<u>5,592,174</u>	<u>5,472,313</u>	<u>(119,861)</u>
FUND BALANCES AT END OF YEAR	<u>\$881,015</u>	<u>\$1,787,578</u>	<u>\$906,563</u>	<u>\$4,723,283</u>	<u>\$5,557,472</u>	<u>\$834,189</u>

(Concluded)

The accompanying notes are an integral part of this statement.

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CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

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 those 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:

<u>Component Unit</u>	<u>Fiscal Year</u>	<u>Criteria Used</u>
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
Hackberry 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)

<u>Component Unit</u>	<u>Fiscal Year</u>	<u>Criteria Used</u>
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
Lower Cameron Hospital Service District	June 30	1 & 3
West Cameron Port, Harbor, and Terminal District	December 31	1 & 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).

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

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

B. FUND ACCOUNTING

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

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

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, 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. Those revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, hospital operation, etc.

Debt Service Funds

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

Capital Projects Funds

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

Fiduciary Funds:

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

Wetlands Restoration Expendable Trust

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

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 immovable 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.,

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

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 47:1993 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, ad 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

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

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 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

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

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, 1999, the police jury has cash and cash equivalents totaling \$4,189,977, as follows:

Petty cash	\$350
Cash with fiscal agent	14,185
Demand deposits	1,432,588
Time deposits	<u>2,742,854</u>
Total	<u><u>\$4,189,977</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 1999, are secured as follows:

Bank balances	<u><u>\$4,526,575</u></u>
Federal deposit insurance	\$611,148
Pledged securities(uncollateralized)	<u>5,333,023</u>
Total	<u><u>\$5,944,171</u></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 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the 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.

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

G. INVENTORY

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

H. DEFERRED COMPENSATION PLAN

The police jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by an independent plan administrator through an administrative service agreement. The plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or financial hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant.

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

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 2, 1990, in addition to unused vacation leave earned since that date not to exceed \$3,000. Upon retirement, the excess unpaid annual leave is used in the retirement benefit computation as earned service. Employees may accumulate 12 to 18 days of sick leave each year, depending on their length of service. Sick leave may be

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

accumulated without limitation. Any unused accumulated sick leave is forfeited by the employee at the time of resignation or retirement.

At December 31, 1999, employees have accumulated and vested \$140,204 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

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

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

J. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains commercial insurance policies covering: automobile liability, surety bond coverage, flood insurance, and property insurance. In addition to the above policies, the police jury maintains a general liability policy and an errors and omissions policy. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

K. 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:

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
Parish	2.00	3.61	Indefinite
Road maintenance and construction	5.86	6.42	2003
Garbage	6.97	7.63	2004
Courthouse maintenance	2.34	2.56	2003
Library maintenance	2.00	2.24	1999
Health unit maintenance	1.17	.50	2003
Fire protection districts:			
No. 1 - maintenance	8.12	5.29	2004
No. 7:			
Maintenance	4.12	4.12	2007
Bonds	Variable	7.20	2039
No. 9:			
Maintenance	2.28	2.54	2003
Bonds	Variable	.20	2003
No. 10:			
Maintenance	1.98	1.98	2007
Bonds	Variable	2.50	2003
No. 15 - maintenance	4.02	4.02	2008
No. 16:			
Maintenance	11.00	11.32	2000
Bonds	Variable	2.00	2011
Hackberry:			
Maintenance	4.04	4.56	2004
Bonds	Variable	3.00	2004
West Cameron Port	Variable	3.90	2014

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 1999 assessed valuation (amounts expressed in thousands):

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

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline Company of America	\$8,393	6.31%
ANR Pipeline Company	6,809	5.12%
Dynegy Midstream, Inc.	4,802	3.61%
Transcontinental Gas Pipeline	4,344	3.27%
Texas Eastern Transmission Corporation	3,844	2.89%
Higman Barge Lines, Inc.	3,465	2.61%
Omega Protein, Inc.	3,023	2.27%
Tenneco	3,011	2.26%
Transcanada Gas Processing USA	2,442	1.84%
BP-Amoco	2,361	1.77%
Total	<u>\$42,494</u>	<u>31.95%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes - Ad valorem	<u>\$419,415</u>	<u>\$2,651,437</u>	<u>\$493,225</u>	<u>\$3,564,077</u>
Grants:				
Federal	10,741			10,741
State	317,180	20,824		338,004
Other		29,079	1,705	30,784
Total	<u>\$747,336</u>	<u>\$2,701,340</u>	<u>\$494,930</u>	<u>\$3,943,606</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1999:

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

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
<i>Police Jury:</i>				
Land	\$596,845			\$596,845
Buildings	5,043,320	\$483,105	(\$79,788)	5,446,637
Furniture and equipment	5,662,580	150,455	(131,493)	5,681,542
<i>Total Police Jury</i>	<u>11,302,745</u>	<u>633,560</u>	<u>(211,281)</u>	<u>11,725,024</u>
Criminal Court - equipment and furniture	<u>89,086</u>	<u>119</u>	<u>NONE</u>	<u>89,205</u>
<i>Library:</i>				
Buildings	120,865			120,865
Furniture and equipment	118,760	2,659		121,419
Books	466,594	54,280		520,874
<i>Total Library</i>	<u>706,219</u>	<u>56,939</u>	<u>NONE</u>	<u>763,158</u>
<i>Total</i>	<u>\$12,098,050</u>	<u>\$690,618</u>	<u>(\$211,281)</u>	<u>\$12,577,387</u>

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

5. PENSION PLAN

Substantially all employees of the police jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing) defined benefit 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 10 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. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

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 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the police jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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, 1999, 1998, and 1997, were \$146,126, \$142,667, and \$134,019, 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 1999, the costs for 28 retirees' benefits totaled \$16,188.

7. LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. Capital leases at December 31, 1999 are comprised of the following:

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

General Fund - Lease-purchase agreement for the purchase of radios, entered into on July 1, 1998, due in annual installments of \$58,576 through February 2001, with an interest rate of 6.80 percent per annum.

The following summarizes future minimum payments under the contract together with the present value of the net minimum payments as of December 31, 1999:

Fiscal year:	
2000	\$58,576
2001	58,576
Total minimum lease payments	<u>117,152</u>
Less amount representing interest	<u>(10,956)</u>
Present value of net minimum lease payments	<u>\$106,196</u>

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

Fiscal year:	
2000	\$13,177
2001	12,977
2002	12,677
2003	12,677
2004	12,652
Thereafter	<u>19,874</u>
Total	<u>\$84,034</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:

	<u>Long-term Bonds</u>	<u>Compensated Absences</u>	<u>Leases Payable</u>	<u>Total</u>
Long-term debt payable at January 1	\$931,000	\$124,845	\$158,565	\$1,214,410

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

	<u>Long-term Bonds</u>	<u>Compensated Absences</u>	<u>Leases Payable</u>	<u>Total</u>
Additions		\$111,513		\$111,513
Deductions	(\$125,000)	(96,154)	(\$52,369)	(273,523)
Long-term debt payable at December 31	<u>\$806,000</u>	<u>\$140,204</u>	<u>\$106,196</u>	<u>\$1,052,400</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 \$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.	\$20,000
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 5.30 to 6.00 per cent. Debt retirements are made from Fire District No. 10 Debt Service Fund.	326,000
Fire District No. 16 of Cameron Parish - \$125,000. Issue of November 1, 1991, due in annual installments of \$5,000 to \$10,000 through November 1, 2001; interest at 5.90 to 12.00 per cent. Debt retirements are made from Fire District No. 16 Debt Service Fund.	100,000
Hackberry Fire District of Cameron Parish - \$500,000. Issue of April 1, 1995, due in annual installments of \$25,000 to \$70,000 through April 1, 2005; interest at 4.75 to 5.50 per cent. Debt retirements are made from Hackberry Fire District Debt Service Fund.	<u>360,000</u>
Total long-term bonds at December 31, 1999	<u><u>\$806,000</u></u>

The annual requirements to amortize all bonds outstanding at December 31, 1999, including interest payments of \$155,236, are as follows:

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

Year ending:	
2000	\$177,695
2001	179,560
2002	180,815
2003	\$176,585
2004	85,938
2005-2011	<u>160,643</u>
Total	<u>\$961,236</u>

As shown on Statement A, \$676,855 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 39:562, 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, 1999, the statutory limit is \$12,493,327.

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, 1999	\$154,458
Additions	92,661
Reductions	<u>(18,532)</u>
Balance December 31, 1999	<u>\$228,587</u>

10. DUE FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 1999, are as follows:

	Due From Other Funds	Due To Other Funds
General Fund	<u>\$171,936</u>	<u>\$12,874</u>

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

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Special Revenue Funds:		
Parishwide Road and Bridge Maintenance	\$10,528	\$106,749
Courthouse and Jail Maintenance		16,131
Health Unit Maintenance		4,134
Fire Protection District No. 1 Maintenance		1,296
Fire Protection District No. 7 Maintenance	19	288
Fire Protection District No. 9 Maintenance		5,955
Fire Protection District No. 10 Maintenance	107	1,649
Fire Protection District No. 15 Maintenance		312
Fire Protection District No. 16 Maintenance	1,936	
Hackberry Fire Protection District Maintenance		144
Parishwide Garbage		16,278
Criminal Court		5,652
West Cameron Port, Harbor, and Terminal District Maintenance		95
Library	304	7,903
Communications District		1,063
Tourism Development		4,307
Total	<u>\$184,830</u>	<u>\$184,830</u>

11. DUE FROM OTHER AGENCIES

The following amounts are due from other agencies at December 31, 1999:

General Fund:

Fire Protection District No. 14	\$5,088
Mosquito Abatement District No. 1	10,836
Gravity Drainage Districts:	
No. 3	3,789
No. 4	1,626
No. 5	1,626
No. 7	2,853
No. 8	2,973
No. 9	1,626

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

Recreation Districts:	
No. 5	\$7,153
No. 6	15,727
No. 7	8,345
No. 8	329
No. 9	\$10,032
Hackberry	5,179
Johnson Bayou	7,811
Sewerage District No. 1	4,499
Waterworks Districts:	
No. 1	12,011
No. 2	22,362
No. 7	5,307
No. 9	31,400
No. 10	11,800
No. 11	5,790
Cameron Headstart	1,931
Total General Fund	<u>180,093</u>
Fire Protection District No. 7 Maintenance	
Recreation District No. 7	<u>2,950</u>
Communications District	
Ambulance District No. 2	<u>1,941</u>
Total due from other agencies	<u>\$184,984</u>

At December 31, 1999, the police jury's General Fund owed \$33 to Thirty-Eighth Judicial District Indigent Defender Board for overpayment of insurance.

**12. RESERVED AND DESIGNATED
 FUND BALANCES**

The debt service funds have reserved \$676,855 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, 1999, the designated fund balance for the worker's compensation self-insurance was \$303,777.

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, 1999, the designated fund balance for the property insurance trust was \$19,514. Total designated fund balance for the General Fund at December 31, 1999 is \$323,291.

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 \$350,000. A portion of the designated balance was used for a road project in 1995. At December 31, 1999, the designated fund balance for the Road and Bridge Trust was \$16,047.

13. LITIGATION

At December 31, 1999, 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.

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SUPPLEMENTAL INFORMATION SCHEDULES

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CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

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 remittance 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.

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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 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 Creole 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.

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CAMERON PARISH POLICE JURY
Cameron, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	PARISHWIDE ROAD AND BRIDGE	COURTHOUSE AND JAIL	HEALTH UNIT	FIRE DISTRICTS	PARISHWIDE GARBAGE DISTRICT	CRIMINAL COURT	WEST CAMERON PORT, HARBOR & TERMINAL DISTRICT	LIBRARY	COMMUN ICATIONS DISTRICT	TOURISM DEVELO P. MENT	TOTAL
ASSETS											
Cash and cash equivalents	\$101,366	\$213,014	\$535,872	\$1,372,784	\$508,400	\$101,207	\$5,033	\$173,987	\$110,065	\$26,305	\$3,148,033
Receivables	752,762	300,071	58,633	405,170	893,071	24,080		262,555	4,998		2,701,340
Inventory	23,697										23,697
Due from other funds	10,528			2,062				304			12,894
Due from other agencies				2,950					1,941		4,891
TOTAL ASSETS	\$888,353	\$513,085	\$594,505	\$1,782,966	\$1,401,471	\$125,287	\$5,033	\$436,846	\$117,004	\$26,305	\$5,890,855
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$37,360	\$12,136	\$2,280	\$18,886	\$50,781	\$580		\$13,228	\$26,176		\$161,427
Due to other funds	106,749	16,131	4,134	9,644	16,278	5,652	\$95	7,903	1,063	\$4,307	171,956
Total Liabilities	144,109	28,267	6,414	28,530	67,059	6,232	95	21,131	27,239	4,307	333,383
Fund Equity - fund balances:											
Reserved for inventory	23,697										23,697
Designated fund balance	16,047										16,047
Unreserved - undesignated	704,500	484,818	588,091	1,754,436	1,334,412	119,055	4,938	415,715	89,765	21,998	5,517,728
Total Fund Equity	744,244	484,818	588,091	1,754,436	1,334,412	119,055	4,938	415,715	89,765	21,998	5,557,472
TOTAL LIABILITIES AND FUND EQUITY	\$888,353	\$513,085	\$594,505	\$1,782,966	\$1,401,471	\$125,287	\$5,033	\$436,846	\$117,004	\$26,305	\$5,890,855

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SPECIAL REVENUE FUNDS

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

	PARISHWIDE ROAD AND BRIDGE	COURTHOUS E AND JAIL	HEALTH UNIT	FIRE DISTRICTS	PARISH- WIDE GARBAGE DISTRICT	CRIMINAL COURT	WEST CAMERON PORT, HARBOR & TERMINAL DISTRICT	LIBRARY	COMMUNI- CATIONS DISTRICT	TOURIS M DEVELO PMENT	TOTAL
REVENUES											
Taxes:											
Ad valorem taxes	\$708,788	\$282,653	\$59,638	\$383,195	\$836,698			\$247,728			\$2,518,700
Other taxes, penalties, and interest				17,879						\$30,470	48,349
Intergovernmental revenues:											
Federal grants	61,905							750			62,655
State funds:											
Parish transportation funds	144,140				9,902						144,140
State revenue sharing (net)	10,233	4,316	806	2,748				3,439			31,444
State grants	10,000					\$26,000		50,893			86,893
Fines and forfeitures						210,909					210,909
Use of money and property	4,674	11,647	35,514	61,415	37,373	8,773		10,716	\$4,214	554	174,880
Other revenues	12,737		600	265				9,499	61,621		84,722
Total revenues	<u>952,477</u>	<u>298,616</u>	<u>96,558</u>	<u>465,502</u>	<u>883,973</u>	<u>245,682</u>	<u>NONE</u>	<u>323,025</u>	<u>65,835</u>	<u>31,024</u>	<u>3,362,692</u>
EXPENDITURES											
Current:											
General government:						245,703					245,703
Judicial											243,582
Other general government									60,742		318,246
Public safety				257,504	898,246						3,084,081
Public works							3,102				292,070
Health and welfare	2,182,733		292,070							13,354	328,073
Culture and recreation											328,073
Total expenditures	<u>2,182,733</u>	<u>243,582</u>	<u>292,070</u>	<u>257,504</u>	<u>898,246</u>	<u>245,703</u>	<u>3,102</u>	<u>314,719</u>	<u>60,742</u>	<u>13,354</u>	<u>4,511,755</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(1,230,256)</u>	<u>55,034</u>	<u>(195,512)</u>	<u>207,998</u>	<u>(14,273)</u>	<u>(21)</u>	<u>(3,102)</u>	<u>8,306</u>	<u>5,093</u>	<u>17,670</u>	<u>(1,149,063)</u>
OTHER FINANCING SOURCES (USES)											
Sale of fixed assets	3,757				465						4,222
Operating transfers in	<u>1,230,000</u>										<u>1,230,000</u>
Total other financing sources (uses)	<u>1,233,757</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>465</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>1,234,222</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>3,501</u>	<u>55,034</u>	<u>(195,512)</u>	<u>207,998</u>	<u>(13,808)</u>	<u>(21)</u>	<u>(3,102)</u>	<u>8,306</u>	<u>5,093</u>	<u>17,670</u>	<u>85,159</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>740,743</u>	<u>429,784</u>	<u>783,603</u>	<u>1,546,438</u>	<u>1,348,220</u>	<u>119,076</u>	<u>8,040</u>	<u>407,409</u>	<u>84,672</u>	<u>4,328</u>	<u>5,472,313</u>
FUND BALANCES AT END OF YEAR	<u>\$744,244</u>	<u>\$484,818</u>	<u>\$588,091</u>	<u>\$1,754,436</u>	<u>\$1,334,412</u>	<u>\$119,055</u>	<u>\$4,938</u>	<u>\$415,715</u>	<u>\$89,765</u>	<u>\$21,998</u>	<u>\$5,557,472</u>

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

Combining Balance Sheet, December 31, 1999

	NO. 1	NO. 7	NO. 9	NO. 10	NO. 15	NO. 16	HACKBERRY	TOTAL
ASSETS								
Cash and cash equivalents	\$792,306	\$109,058	\$153,485	\$17,683	\$27,350	\$188,459	\$84,443	\$1,372,784
Receivables	142,419	19,329	64,277	54,956	9,693	41,756	72,740	405,170
Due from other funds		19		107		1,936		2,062
Due from other agencies		2,950						2,950
TOTAL ASSETS	<u>\$934,725</u>	<u>\$131,356</u>	<u>\$217,762</u>	<u>\$72,746</u>	<u>\$37,043</u>	<u>\$232,151</u>	<u>\$157,183</u>	<u>\$1,782,966</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$5,612	\$678	\$4,240	\$2,958	\$499	\$1,421	\$3,478	\$18,886
Due to other funds	1,296	288	5,955	1,649	312		144	9,644
Total Liabilities	<u>6,908</u>	<u>966</u>	<u>10,195</u>	<u>4,607</u>	<u>811</u>	<u>1,421</u>	<u>3,622</u>	<u>28,530</u>
Fund Equity - fund balances - unreserved - undesignated	927,817	130,390	207,567	68,139	36,232	230,730	153,561	1,754,436
TOTAL LIABILITIES AND FUND EQUITY	<u>\$934,725</u>	<u>\$131,356</u>	<u>\$217,762</u>	<u>\$72,746</u>	<u>\$37,043</u>	<u>\$232,151</u>	<u>\$157,183</u>	<u>\$1,782,966</u>

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

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

	<u>NO. 1</u>	<u>NO. 7</u>	<u>NO. 9</u>	<u>NO. 10</u>	<u>NO. 15</u>	<u>NO. 16</u>	<u>HACKBERRY</u>	<u>TOTAL</u>
REVENUES								
Taxes:								
Ad valorem taxes	\$181,443	\$19,834	\$53,029	\$49,976	\$9,482	\$18,320	\$51,111	\$383,195
Other taxes, penalties, and interest	5,276	2,253	3,089	2,420	1,752		3,089	17,879
Intergovernmental revenues:								
State funds - state revenue sharing (net)	1,371			340			1,037	2,748
Use of money and property	33,456	4,398	7,750	2,070	1,469	8,011	4,261	61,415
Other revenues			265					265
Total revenues	<u>221,546</u>	<u>26,485</u>	<u>64,133</u>	<u>54,806</u>	<u>12,703</u>	<u>26,331</u>	<u>59,498</u>	<u>465,502</u>
EXPENDITURES								
Current - public safety	<u>67,429</u>	<u>7,812</u>	<u>43,830</u>	<u>63,875</u>	<u>14,032</u>	<u>6,958</u>	<u>53,568</u>	<u>257,504</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	154,117	18,673	20,303	(9,069)	(1,329)	19,373	5,930	207,998
FUND BALANCES AT BEGINNING OF YEAR	<u>773,700</u>	<u>111,717</u>	<u>187,264</u>	<u>77,208</u>	<u>37,561</u>	<u>211,357</u>	<u>147,631</u>	<u>1,546,438</u>
FUND BALANCES AT END OF YEAR	<u>\$927,817</u>	<u>\$130,390</u>	<u>\$207,567</u>	<u>\$68,139</u>	<u>\$36,232</u>	<u>\$230,730</u>	<u>\$153,561</u>	<u>\$1,754,436</u>

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CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

DEBT SERVICE FUNDS

FIRE PROTECTION DISTRICT FUNDS

The fire protection district funds are used to accumulate monies for the payment of five bond issues for Fire Protection Districts Nos. 7, 9, 10, 16, and Hackberry of Cameron Parish. The bond issues are financed by a special ad valorem tax levy on property within the territorial limits of the appropriate district and interest earned on their deposits.

WEST CAMERON PORT, HARBOR, AND TERMINAL DISTRICT

The West Cameron Port, Harbor, and Terminal District funds are used to accumulate monies for the payment of a bond issue which is financed by a special ad valorem tax levy on property within the territorial limits of the district and interest earned on their deposits.

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CAMERON PARISH POLICE JURY
 Cameron, Louisiana
 DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1999

	NO. 7	NO. 9	NO. 10	NO. 16	HACKBERRY	WEST CAMERON PORT, HARBOR & TERMINAL	TOTAL
ASSETS							
Cash and cash equivalents	\$2,297	\$3,220	\$95,024	\$62,657	\$29,020	\$20,283	\$212,501
Receivables	33,779	6,766	69,101	7,377	47,398	330,509	494,930
TOTAL ASSETS	<u>\$36,076</u>	<u>\$9,986</u>	<u>\$164,125</u>	<u>\$70,034</u>	<u>\$76,418</u>	<u>\$350,792</u>	<u>\$707,431</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$1,140	\$169	\$2,247	\$234	\$1,521	\$11,080	\$16,391
Matured bonds and interest payable		308	13,877				14,185
Total liabilities	<u>1,140</u>	<u>477</u>	<u>16,124</u>	<u>234</u>	<u>1,521</u>	<u>11,080</u>	<u>30,576</u>
Fund Equity - fund balances:							
Reserved for debt service	34,936	9,509	148,001	69,800	74,897	339,712	676,855
TOTAL LIABILITIES AND FUND EQUITY	<u>\$36,076</u>	<u>\$9,986</u>	<u>\$164,125</u>	<u>\$70,034</u>	<u>\$76,418</u>	<u>\$350,792</u>	<u>\$707,431</u>

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CAMERON PARISH POLICE JURY
 Cameron, Louisiana
 DEBT SERVICE FUNDS

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

	NO. 7	NO. 9	NO. 10	NO. 16	HACKBERRY	WEST CAMERON PORT, HARBOR & TERMINAL	TOTAL
REVENUES							
Ad valorem taxes	\$36,097	\$6,028	\$61,525	\$2,608	\$33,627	\$350,792	\$490,677
Use of money and property	5	164	3,764	2,907	2,685		9,525
Total revenues	<u>36,102</u>	<u>6,192</u>	<u>65,289</u>	<u>5,515</u>	<u>36,312</u>	<u>350,792</u>	<u>500,202</u>
EXPENDITURES							
Current - general government	1,166	266	2,346	686	1,922	11,080	17,466
Debt service:							
Principal		5,000	70,000	5,000	45,000		125,000
Interest and other charges		2,137	21,660	6,825	20,645		51,267
Total expenditures	<u>1,166</u>	<u>7,403</u>	<u>94,006</u>	<u>12,511</u>	<u>67,567</u>	<u>11,080</u>	<u>193,733</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	34,936	(1,211)	(28,717)	(6,996)	(31,255)	339,712	306,469
FUND BALANCES AT BEGINNING OF YEAR	NONE	10,720	176,718	76,796	106,152	NONE	370,386
FUND BALANCES AT END OF YEAR	<u>\$34,936</u>	<u>\$9,509</u>	<u>\$148,001</u>	<u>\$69,800</u>	<u>\$74,897</u>	<u>\$339,712</u>	<u>\$676,855</u>

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CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1999

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 \$1,200 per month.

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CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1999

Douaine Conner	\$14,400
George Hicks	14,150
George LeBouef, President	14,400
Allen Brent Nunez	14,400
Charles A. Sandifer	14,400
Leslie M. Savoie	<u>14,400</u>
Total	<u>\$86,150</u>

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**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, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments 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, 1999, and for the year then ended, and have issued my report thereon dated April 5, 2000. 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

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CAMERON PARISH POLICE JURY

Cameron, Louisiana

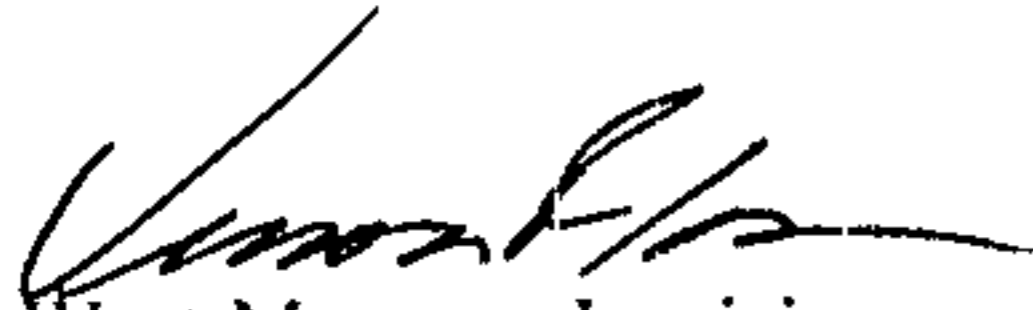
Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 1999

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 noted 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 and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be 'V. ...', is written over the printed name 'West Monroe, Louisiana'.

West Monroe, Louisiana

April 5, 2000



**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, 1999. Cameron Parish Police Jury's major federal program is identified in the summary of audit 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those 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, 1999. 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.

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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, 1999

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 members of the Cameron Parish Police Jury, management of the police jury, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
April 5, 2000

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1999

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 awards program for the Cameron Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal awards program for the Cameron Parish Police Jury are reported.
7. The Federal Emergency Management Agency Public Assistance Grants, CFDA No. 83.544 program tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Cameron Parish Police Jury was 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, 1999

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

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

None

(Concluded)

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	REVENUE	EXPENDITURES
United States Department of Commerce				
Passed through Louisiana Department of Natural Resources - Coastal Zone Management Program	11.419	2515-99-05	\$12,975	\$12,975
		2515-00-08	10,741	10,741
Total United States Department of Commerce			<u>23,716</u>	<u>23,716</u>
United States Department of Housing and Urban Development - Community Development Block Grants/Small Cities Program				
Passed through Louisiana Office of Community Development - Community Development Block Grants/Small Cities Program	14.219	107-900372	<u>126,277</u>	<u>126,277</u>
United States Department of Transportation				
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.509	LA-18-X016	25,265	25,265
		LA-18-X017	13,670	13,670
Total United States Department of Transportation			<u>38,935</u>	<u>38,935</u>
Federal Emergency Management Agency				
Passed through Louisiana Department of Military Affairs - Public Assistance	83.544	1246-023-00000	<u>206,706</u>	<u>206,706</u>
Total Federal Financial Assistance			<u>\$395,634</u>	<u>\$395,634</u>

NOTE The schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999

There were no audit findings reported in the audit for the year ended December 31, 1998.